

Hearing Date: October 9, 2024 at 11:00 AM
Objection Deadline: October 2, 2024 at 4:00 PM

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Conflicts Counsel for the Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Chapter 11

MERCON COFFEE CORPORATION, *et al.*,¹

Case No. 23-11945 (MEW)

Debtors.

Jointly Administered

_____ /

**SUMMARY SHEET FOR FIRST AND FINAL APPLICATION OF
TOGUT, SEGAL & SEGAL LLP, CONFLICTS COUNSEL FOR THE
DEBTORS, FOR INTERIM AND FINAL ALLOWANCE OF HOURLY
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
FOR REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES
INCURRED FROM JUNE 12, 2024 THROUGH JULY 31, 2024**

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor's federal tax identification number, if applicable, are: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Comercial Internacional Exportadora, S.A. (N/A). The Debtors' mailing address is: 999 Ponce de Leon Blvd, Suite 910, Coral Gables, FL 33134.

**SUMMARY SHEET PURSUANT TO
UNITED STATES TRUSTEE GUIDELINES (M-447)**

Name of Applicant:	Togut, Segal & Segal LLP
Authorized to Provide Services to:	Debtors and Debtors in Possession
Date of Retention:	Effective June 12, 2024 [Docket No. 694]
Period for Which Compensation and Expense Reimbursement is Sought:	June 12, 2024 through July 31, 2024 (" <u>Interim and Final Fee Period</u> ")
Amount of Interim Compensation Requested:	\$203,266.50
Amount of Interim Expense Reimbursement Requested:	\$1,037.76
Total Interim Compensation and Expenses Requested:	\$204,304.26

This is an: ___ monthly X interim X final application.

SUMMARY OF MONTHLY FEE STATEMENTS (FILED)

Date and Docket No.	Period	Fees Sought	Expenses Sought	Total Sought	Holdbacks (20%)
8/8/2024 Dkt. No. 707 (Filed in Lead case)	6/1/2024 through 6/30/2024	\$ 195,760.00	\$1,037.76	\$ 196,797.76	\$39,152.00
8/30/2024 Dkt. No. 13 (Filed in Case No. 23-11947)	7/1/2024 through 7/31/2024	\$7,506.50	\$0.00	\$7,506.50	\$1,501.30
TOTALS:		\$203,266.50	\$1,037.76	\$204,304.26	\$40,653.30

PRIOR FEE APPLICATIONS (N/A)

TOGUT, SEGAL & SEGAL LLP**Fee Summary for the Period****June 12, 2024 through and including July 31, 2024***By Timekeeper (All Debtors)*

<u>Name of Professional</u>	<u>Year of Admission</u>	<u>Billable Yearly Rate Applied</u>	<u>Hourly Rate</u>	<u>Hours Engaged</u>	<u>Total Value (\$)</u>
Partners:					
Kyle J. Ortiz	2009	2024	\$1,175	14.2	\$16,685.00
Partner Subtotals:				14.2	\$16,685.00
Counsel:					
Jared C. Borriello	2011	2024	\$975	42.8	41,730.00
John N. McClain	2010	2024	\$995	22.1	21,989.50
Counsel Subtotals:				64.9	\$63,719.50
Associates:					
Ronald Howard	2013	2024	\$925	59.1	\$54,667.50
Jonathan Samper	2016	2024	\$880	59.0	\$51,920.00
Leila Ebrahimi	2022	2024	\$465	22.9	\$10,648.50
Associate Subtotals:				141.0	\$117,236.00
Paralegals:					
Dawn Person	N/A	2024	\$485	11.6	\$5,626.00
Paralegal Subtotals:				11.6	\$5,626.00
Totals:				231.7	\$203,266.50

1. The rates charged herein are the same rates charged in all other cases on which this firm is engaged.
2. Time records are being furnished as a Supplement to the Application.
3. The blended hourly rate for the First and Final Fee Period (excluding paralegals) is \$899.32. The blended hourly rate for the First and Final Fee Period (including paralegals) is \$877.28.
4. Number of Attorneys Included in this Application: 6

By Project Category (All Debtors)

Project Category	Hours Engaged	Total Value (\$)
Automatic Stay Issues	196.2	\$183,006.00
Case Administration	1.1	\$798.50
Professionals Fees/Other	.1	97.50
Retention of Professionals	20.1	\$12,727.50
TSS Fee Application/Fee Statements	14.2	\$6,637.00
<u>Totals:</u>	<u>231.7</u>	<u>\$203,266.50</u>

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SOUTHERN DISTRICT OF NEW YORK**

In re

Chapter 11

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**FIRST INTERIM AND FINAL APPLICATION OF TOGUT, SEGAL & SEGAL LLP,
CONFLICTS COUNSEL FOR THE DEBTORS, FOR INTERIM AND FINAL
ALLOWANCE OF HOURLY COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND FOR REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED FROM JUNE 14, 2024 THROUGH JULY 31, 2024**

Togut, Segal & Segal LLP (the “Togut Firm”)² hereby makes its first fee application (the “Application”) for an award of interim and final compensation for professional services rendered, and reimbursement for actual and necessary expenses

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor’s federal tax identification number, if applicable, are: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Comercial Internacional Exportadora, S.A. (N/A). The Debtors’ mailing address is: 999 Ponce de Leon Blvd, Suite 910, Coral Gables, FL 33134.

² Capitalized terms not otherwise defined herein shall have the meaning set forth in the *Amended Declaration of Harve Light, Chief Restructuring Officer, (I) in Support of Chapter 11 Petitions and First Day Pleadings and (II) Pursuant to Local Bankruptcy Rule 1007-1* [Docket No. 92] (the “First Day Declaration”).

incurred in connection with such services, for the period June 12, 2024 through July 31, 2024 (the “Fee Period”) and respectfully represents:

JURISDICTION

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States Court for the Southern District of New York*, dated January 31, 2012. This is a core proceeding under 28 U.S.C. § 157(b).

2. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A) and (O).

RELIEF REQUESTED

3. By this Application, pursuant to sections 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”) Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), the order approving interim compensation procedures [Docket No. 108] (the “Interim Compensation Procedures Order”), the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, dated January 29, 2013 (the “Local Guidelines”), and the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective November 1, 2013 (the “UST Guidelines” and, together with the Local Guidelines, the “Fee Guidelines”), the Togut Firm requests interim and final allowance of compensation for professional services performed and for reimbursement of actual and necessary expenses incurred by the Togut Firm during the Fee Period.

FEES AND EXPENSES FOR WHICH ALLOWANCE IS SOUGHT

4. This Application is made pursuant to sections 330 and 331 of the Bankruptcy Code, Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the Appendix B Guidelines, this Court’s administrative *General Order M-447* setting forth the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases* (the “Local Guidelines” and, together with the Appendix B Guidelines, the “Guidelines”), and the order approving interim compensation procedures [Docket No. 108] (the “Interim Compensation Procedures Order”) for an interim award of compensation for services rendered to the Debtors during the Fee Period in the amount of \$203,266.50 and for reimbursement of expenses in the amount of \$1,037.76 incurred in connection with the rendition of such services.

5. During the Fee Period, the Togut Firm’s attorneys and paraprofessionals expended a total of 231.7 hours for which compensation is requested. The blended hourly rate for the Togut Firm during the Fee Period was \$877.28 for all professionals and \$899.32 for attorneys.³

6. A schedule setting forth the number of hours expended by the partners, associates, and paraprofessionals of the Togut Firm, their respective hourly rates, and the year in which each attorney was admitted to practice is attached hereto as **Exhibit 1**. A schedule specifying the type of expenses for which the Togut Firm is

³ As noted below, the Togut Firm’s Comparable and Customary Compensation Disclosures are attached as **Exhibit 4** comparing the Togut Firm’s blended rate in these cases with the Togut Firm’s’s blended rate in non-estate-retained bankruptcy matters during the Fee Period.

seeking reimbursement and the total amount for each such category is attached hereto as **Exhibit 2**.

7. The Togut Firm maintains computerized records of the daily time entries completed by all Togut Firm attorneys and paraprofessionals. Preceding the time entries is a chart listing the names, billing rates, and time spent by each of the attorneys and paraprofessionals rendering services on behalf of the Debtors. In support of the Application and consistent with the Interim Compensation Order, copies of these computerized records, together with a computer-generated detailed itemization of the expenses incurred by the Togut Firm for which reimbursement is sought, have been furnished to this Court (as defined below) (and copies have been filed publicly on the docket with the Monthly Fee Statements (as defined below)).

8. As set forth in the Certification of Kyle J. Ortiz, a member of the Togut Firm, attached hereto as **Exhibit 3**, all services for which interim and final compensation is sought herein were rendered for, and on behalf of, the Debtors in connection with these Chapter 11 Cases.

BACKGROUND

I. The Chapter 11 Cases

9. On December 6, 2023 (the "Petition Date"), the Debtors commenced these cases (the "Chapter 11 Cases") by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

10. Prior to the Effective Date, the Debtors continued in possession of their properties and are operated and managed their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

11. No request has been made for the appointment of a trustee or examiner in these Chapter 11 Cases.

12. On August 6, 2024, the Court entered an order approving the retention of the Togut Firm as conflicts counsel for the Debtors (the “Retention Order”). See Docket No. 694.

13. A statutory committee of unsecured creditors has been appointed by the U.S. Trustee’s officer pursuant to the *Notice of Appointment of Official Committee of Unsecured Creditors* [Docket No. 74] (the “Committee”).

14. Additional factual background and information regarding the Debtors, including their business operations, their corporate and capital structure, and the events leading to the commencement of the Chapter 11 Cases is set forth in the First Day Declaration [Docket No. 92] (the “First Day Declaration”).

II. The Plan

15. On May 22, 2024, the Debtors filed the *Fourth Amended Joint Chapter 11 Plan of Liquidation for Mercon Coffee Corporation and Certain Affiliated Debtors* [Docket No. 516] (as may be further amended, modified or supplemented, the “Plan”).

16. On July 30, 2024, the Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming Fourth Amended Joint Chapter 11 Plan of Liquidation for Mercon Coffee Corporation and Certain Affiliated Debtors* [Docket No. 690] (the “Confirmation Order”).

17. Pursuant to the *Notice of (I) Occurrence of Effective Date and (II) Administrative Claims Bar Date*, the Plan became effective on July 31, 2024 [Docket No. 706] (the “Effective Date”).

RETENTION OF THE TOGUT FIRM

18. Pursuant to the Retention Order, the Togut Firm was authorized to serve as conflicts counsel to the Debtors, effective as of June 12, 2024 to (i) to handle matters which are not appropriately handled by the Debtors’ general restructuring

counsel, Baker & McKenzie LLP ("Baker & McKenzie"), due to a potential or actual conflict of interest with certain creditors of the Debtors ("Conflict Matters").

19. In considering this Application, it should be noted that the Togut Firm is a highly specialized "boutique;" its practice is limited, almost exclusively, to insolvency and bankruptcy matters pending in this Court. The Togut Firm has considerable experience in representing debtors in chapter 11 cases and has likewise acted in a professional capacity in hundreds of cases representing the interests of trustees, creditors' committees, and secured creditors.

20. For more than 40 years, the Togut Firm has actively been involved in numerous major bankruptcy cases, and has represented debtors, and official committees in many cases in this Court as lead counsel, co-counsel, or conflicts counsel, including, without limitation: *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ); *In re Benitago Inc.*, Case No. 23-11394 (SHL); *In re Vice Media Group Holding Inc.*, Case No. 23-10738 (JPM); *In re Endo International plc*, Case No. 22-22549 (JLG); *In re Pareteum Corp.*, Case No. 22-10615 (LGB); *In re JPA No. 111 Co., Ltd.*, Case No. 21-12075 (DSJ); *In re Greensill Capital Inc.*, Case No. 21-10561 (MEW); *In re: LATAM Airlines Group S.A.*, Case No. 20-11254 (JLG); *In re Zuca Properties LLC*, Case No. 21-10982 (MG); *In re: Rubie's Costume Co., Inc.*, Case No. 20-71970 (AST); *In re The McClatchy Co.*, Case No. 20-10418 (MEW); *In re Aurora Commercial Corp.*, Case No. 19-10843 (ACC); *In re Trident Holding Co., LLC*, Case No. 19-10384 (SHL); *In re Synergy Pharmaceuticals Inc.*, Case No. 18-14010 (JLG); *In re Pacific Drilling S.A.*, Case No. 17-13193 (MEW); *In re Westinghouse Elec. Co. LLC*, Case No., 17-10751 (MEW); *In re Toisa Ltd.*, Case No. 17-10184 (SCC); *In re Avaya Inc.*, Case No. 17-10089 (SMB); *In re SunEdison, Inc.*, Case No. 16-10992 (SMB); *In re Aéropostale, Inc.*, Case No. 16-11275 (SHL); *In re Relativity Fashion LLC*, Case No. 15-11989 (MEW); *In re FL 6801 Spirits LLC*, Case No. 14-11691 (SCC); *In re Dewey &*

LeBoeuf, LLP, Case No. 12-12321 (MG); *In re Eastman Kodak Co.*, Case No. 12-10202 (ALG); *In re Grubb & Ellis Co.*, Case No. 12-10685 (MG); *In re AMR Corp.*, Case No. 11-15463 (SHL); *In re MSR Resort Golf Course, LLC*, Case No. 11-10372 (SHL); *In re The Great Atlantic & Pacific Tea Co., Inc. (A&P)*, Case No. 10-24549 (RDD); *In re Loehmann's Holdings, Inc.*, Case No. 10-16077 (REG); *In re GSC Grp., Inc.*, Case No. 10-14653 (AJG); *In re St. Vincent's Catholic Med. Ctrs. of N.Y.*, Case No. 10-11963 (CGM); *In re Neff Corp.*, Case No. 10-12610 (SCC); *In re Motors Liquidation Co. (f/k/a General Motors Corp.)*, Case No. 09-50026 (REG); *In re AbitibiBowater Inc.*, Case No. 09-11296 (KJC); *In re Charter Commc'ns, Inc.*, Case No. 09-11435 (JMP); *In re Frontier Airlines Holdings, Inc.*, Case No. 08-11298 (RDD); *In re Old Carco LLC (f/k/a Chrysler LLC)*, Case No. 09-50002 (AJG); *In re Tronox Inc.*, Case No. 09-10156 (ALG); *In re Cabrini Med. Ctr.*, Case No. 09-14398 (ALG); *In re FFJS (f/k/a Fortunoff Fine Jewelry and Silverware, LLC)*, Case No. 08-10353 (JMP); *In re DJK Residential LLC*, Case No. 08-10375 (JMP); *In re Our Lady of Mercy Med. Ctr.*, Case No. 07-10609 (REG); *In re Dura Automotive Sys., Inc.*, Case No. 06-11202 (KJC); *In re Satélites Mexicanos S.A. de C.V.*, Case No. 06-11868 (RDD); *In re St. Vincent's Catholic Med. Ctrs. of N.Y.*, Case No. 05-14945 (CGM); *In re Delphi Corp.*, Case No. 05-44481 (RDD); *In re Tower Automotive, Inc.*, Case No. 05-10578 (ALG); *In re Phone Card Liquidation Corp. (f/k/a Orion Telecommunications Corp.)*, Case No. 04-12203 (SMB); *In re Allegiance Telecom, Inc.*, Case No. 03-13057 (RDD); *In re Onsite Access, Inc.*, Case No. 01-12879 (RDD); *In re Enron Corp.*, Case No. 01-16034 (ALG); *In re Ames Dept. Stores*, Case No. 01-42217 (REG); *In re Loews Cineplex Enter. Corp.*, Case No. 01-40346 (ALG); *Daewoo Int'l (Am.) Corp.*, Case No. 00-11050 (BRL); *ContiFinancial Corp.*, Case No. 00-12184 (AJG); *Lois/USA, Inc.*, Case No. 99-45910 (REG); and *In re Rockefeller Ctr. Props.*, Case No. 95-420789 (PCB).

21. The work encompassed by this Application for which compensation is sought was performed efficiently. All of the tasks summarized in this Application were performed in such a manner as to ensure minimal duplication of services in an effort to keep the administration expenses of these estates to a minimum.

SUMMARY OF LEGAL SERVICES RENDERED

22. The following is a summary description of the primary services rendered by the Togut Firm during the Fee Period that highlights the benefits conferred upon the Debtors and their respective estates and creditors. All of the professional services rendered are set forth in the computerized time records maintained by the Togut Firm and annexed to the Monthly Fee Statements, and the Court is respectfully referred to those records for detail of all work performed by the Togut Firm.

23. The Togut Firm has rendered significant professional services on behalf of the Debtors during the Fee Period. These Chapter 11 Cases have required thoughtful effort by the attorneys and paraprofessionals of the Togut Firm as the Debtors have encountered certain Conflict Matters. Where possible, as demonstrated in the summary of services below, potential disputes have been resolved without resort to the Court.

24. During the Fee Period, the Togut Firm represented the Debtors in connection with the certain insurance related disputes. Specifically, the Togut Firm represented the Debtors in connection with a dispute with the Continental Insurance Company and applicable affiliates (collectively and individually, "CNA"), RLI Insurance Company ("RLI"), Ascot Insurance Company ("Ascot"), W.R. Berkley and applicable affiliates ("Berkley"), Great American Insurance Company ("Great American"), HDI Global ("HDI"), Jean Verheyen and applicable affiliates ("Verheyen"), WeSpecialty and applicable affiliates ("WeSpecialty"), and Carl Schröter and applicable

affiliates (“Schröter” and, together with CNA, RLI, Ascot, Berkley, Great American, HDI, Verheyen, and WeSpecialty, the “Underwriters”) related to certain insurance programs and related policies and agreements, including but not limited to, a Marine Open Commodity Policy MERC23-R30C (the “Policy”), which provided insurance coverage, for among other things, all of the Debtors’ coffee warehouses, processing, and storage facilities in Nicaragua (the “Nicaraguan Facilities”).

25. On or around January 3, 2024, the Debtors reported to the agent under the Policy, that the Nicaraguan government had taken certain actions in December 2023 to assume custody, through a court-appointed intervenor and the Nicaraguan National Police, of the Nicaraguan Facilities. As a result of the Nicaraguan government’s seizure of the Nicaraguan Facilities, the Debtors were forced to cease all operations at this location.

26. The Underwriters asserted that, amongst other things, the Nicaraguan government’s seizure of the Nicaraguan Facilities and the Debtors’ loss of custody and control have substantially changed the nature of the risk insured under the Policy, and also triggered one or more post-petition defaults under such Policy. The Underwriters further asserted that on a fundamental and material level, the risks insured by the Policy have changed and increased, and that Underwriters have an express contractual right to seek cancellation on this basis.

27. On May 22, 2024, the Underwriters filed the Motion of the Marine Policy Underwriters for Relief from Stay [Docket No. 511] (the “Motion”) seeking to lift the automatic stay imposed by 11 U.S.C. § 362(a) and to terminate, cancel, and rescind the Policy.

28. The Togut Firm’s services included (i) advising the Debtors on the Motion; (ii) the preparation of opposition papers in response to the Motion; and

(iii) negotiating the stipulated settlement of the Moton [Docket No. 654], which avoided a contested matter while ensuring the preservation of significant potential insurance claims for the benefit of the Debtors' creditors.

COMPENSATION REQUESTED

29. There are numerous factors to be considered by the Court in determining allowances of compensation. *See, e.g., In re Woerner*, 783 F.3d 266, 272 (5th Cir. 2015) (enumerating factors to be considered in awarding compensation to professionals); *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), *abrogated by Blanchard v. Bergeron*, 489 U.S. 87 939 (1989) (same); *see also In re Drexel Burnham Lambert Grp., Inc.*, 133 B.R. 13 (Bankr. S.D.N.Y. 1991) ("Drexel Burnham"); *In re Nine Assocs., Inc.*, 76 B.R. 943 (S.D.N.Y. 1987); *In re Cuisine Magazine, Inc.*, 61 B.R. 210 (Bankr. S.D.N.Y. 1986).

30. The perspective from which an application for an allowance of compensation should be viewed in a bankruptcy case was aptly stated by Congressman Edwards on the floor of the House of Representatives on September 28, 1978, when he made the following statement in relation to section 330 of the Bankruptcy Code:

[B]ankruptcy legal services are entitled to command the same competency of counsel as other cases. In that light, the policy of this section is to compensate attorneys and other professionals serving in a case under title 11 at the same rate as the attorney or other professional would be compensated for performing comparable services other than in a case under title 11. Contrary language in the Senate report accompanying S.2266 is rejected, and *Massachusetts Mutual Life Insurance Company v. Brock*, 405 F.2d 429, 432 (5th Cir. 1968) is overruled. Notions of economy of the estate in fixing fees are outdated and have no place in a bankruptcy code.

124 CONG. REC. H11,092 (daily ed. Sept. 28, 1978). The Congressional policy expressed above provides for adequate compensation in order to continue to attract qualified and

competent professionals to bankruptcy cases. *See Drexel Burnham*, 133 B.R. 13, 20 (Bankr. S.D.N.Y. 1991) (“Congress’ objective in requiring that the market, not the Court, establish attorneys’ rates was to ensure that bankruptcy cases were staffed by appropriate legal specialists.”); *In re Busy Beaver Bldg. Ctrs., Inc.*, 19 F.3d 833, 850 (3d Cir. 1994) (“Congress rather clearly intended to provide sufficient economic incentive to lure competent bankruptcy specialists to practice in the bankruptcy courts.”) (citations and internal quotations omitted).

31. In addition, in awarding compensation pursuant to section 330 of the Bankruptcy Code to professional persons employed under section 327 of the Bankruptcy Code, the Court must take into account, among other factors, the cost of comparable non-bankruptcy services. Section 330 of the Bankruptcy Code provides, in pertinent part, for payment of:

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional persons employed by such person; and

(B) reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1).

32. As the court in *Drexel Burnham* stated:

With due recognition of the historical position of Bankruptcy Courts in compensation matters, we recognize that creditors have agreed to pay rates for retained counsel of their choice because of the needs of the particular case. One could posit other situations or cases where a presumption of prior informed judgment might not be as strong. Here, however, we have a multi-debtor, multi-committee case involving sophisticated creditors who have determined that the rates charged and tasks undertaken by attorneys are appropriate. We should not, and will not, second-guess the determination of those parties, who are directed by Congress, under the Bankruptcy Code, to

shape and resolve the case, and who are in fact bearing the cost. To do so, of course, would be to continue what Congress specifically intended to stop in 1978: Courts, instead of markets, setting rates, with the inevitable consequence that all the legal specialists required by the debtor or official committees would demur to participate.

Drexel Burnham, 133 B.R. at 20–21.

33. The professional services rendered by the Togut Firm have required substantial time, expertise, and effort. During the Fee Period, the Togut Firm’s professionals and paraprofessionals recorded 231.7 hours providing the required professional services.

34. Time and labor devoted is only one of the many factors to be considered in awarding attorney compensation. The number of hours expended must be considered in light of (i) the amount of work involved and the results achieved to date; (ii) the novelty and difficulty of the questions presented; (iii) the skill requisite to properly perform the legal services; (iv) the preclusion of other employment on behalf of other clients; (v) the customary fee charged to a private client for the services rendered; (vi) awards in similar cases; (vii) time constraints required by the exigencies of the case, including the frequency and amount of time required to be devoted other than during regular business hours; (viii) the experience, reputation, and ability of the attorneys rendering services; and (ix) the nature and length of the professional relationship with the client (the “Johnson Factors”). See *Johnson v. Georgia Highway Express*, 488 F.2d at 717–19 (enumerating factors to be considered by courts in assessing the reasonableness of attorneys’ fees requested); *In re Pilgrim’s Pride Corp.*, 690 F.3d 650, 656 (5th Cir. 2012) (affirming the continued relevance of the Johnson Factors).

35. The majority of the Johnson Factors are codified in section 330(a) of the Bankruptcy Code and have been applied by various courts in making

determinations that requested attorneys' fees constitute reasonable compensation. It is well settled that the "lodestar method,"⁴ as opposed to an application solely of the Johnson Factors, is the best means of determining attorney fees in bankruptcy cases.⁵ The Supreme Court, however, has clearly articulated that the "lodestar method" is presumed to subsume the Johnson Factors, as does section 330(a) of the Bankruptcy Code. *Delaware Valley I*, 478 U.S. 546 (1986); *In re Cena's Fine Furniture, Inc.*, 109 B.R. 575, 581 (E.D.N.Y. 1990).

36. The Togut Firm respectfully submits that application of the foregoing criteria more than justifies the compensation requested in this Application for the Fee Period on an interim and final basis. As described above, during the Fee Period the Togut Firm provided efficient services to the Debtors on key matters.

37. The professional services rendered here have been performed by attorneys with broad expertise and high levels of skill in their practice areas or specialty. This highly professional group of attorneys, working together with the Debtors' other professionals, has ensured that these Chapter 11 Cases have progressed in an efficient manner.

⁴ Application of the "lodestar method" involves multiplying the number of hours reasonably expended on the case by the reasonable hourly rate of compensation for each attorney. *Shaw v. Travelers Indem. Co. (In re Grant Assocs.)*, 154 B.R. 836, 843 (S.D.N.Y. 1993). This method of calculating attorney fees is appropriate in light of section 330(a) of the Bankruptcy Code, which serves as a starting point, permitting bankruptcy courts, in their own discretion, to consider other factors, such as the novelty and difficulty of the issues, the special skills of counsel, and their results obtained. *In re Copeland*, 154 B.R. 693, 698 (Bankr. W.D. Mich. 1993).

⁵ See, e.g., *Penn. v. Del. Valley Citizens' Counsel for Clean Air*, 483 U.S. 711 ("Delaware Valley II"), on remand, 826 F.2d 238 (3d Cir. 1987); *Pennsylvania v. Del. Valley Citizens' Council for Clean Air*, 478 U.S. 546 (1986) ("Delaware Valley I"); *United States Football League v. Nat'l Football League*, 887 F.2d 408, 413 (2d Cir. 1989), cert. denied, 493 U.S. 1071 (1990); *Lindy Bros. Builders, Inc. of Phila. v. Am. Radiator & Standard Sanitary Corp.*, 487 F.2d 161 (3d Cir. 1973), vacated on other grounds, 540 F.2d 102 (3d Cir. 1976); *In re Cena's Fine Furniture, Inc.*, 109 B.R. 575 (E.D.N.Y. 1990); *Drexel Burnham*, 133 B.R. 13, 21 (Bankr. S.D.N.Y. 1991).

38. Consistent with the Appendix B Guidelines, the Togut Firm has provided its Comparable and Customary Compensation Disclosures as Exhibit 4 and a breakdown by project category of the Togut Firm's budgeted expenses for the Fee Period versus the actual expenses incurred is attached as Exhibit 5. Pursuant to the criteria normally examined in bankruptcy cases and based upon the factors to be considered in accordance with section 330 of the Bankruptcy Code, the results that have been achieved during the Fee Period and the Debtors' Chapter 11 Cases more than substantiate charges in the amounts requested herein. The services that the Togut Firm has rendered have produced results which have inured to the benefit of the Debtors and their respective estates and creditors.

39. In view of the foregoing, the Togut Firm respectfully requests that it be allowed interim and final compensation in the amount of \$203,266.50 for services rendered during the Fee Period.

40. In view of the policy underlying sections 330 and 331 of the Bankruptcy Code that attorneys in bankruptcy cases be compensated on parity with attorneys practicing in other fields, it is respectfully submitted that interim and final compensation should be allowed as requested.

DISBURSEMENTS

41. As set forth in Exhibit 2 hereto, the Togut Firm incurred \$1,037.76 in expenses in providing professional services during the Fee Period.

42. With respect to photocopying expenses, the Togut Firm charges all of its clients \$0.10 per page. These charges are intended to cover the Togut Firm's direct operating costs for photocopying facilities, which costs are not incorporated into the Togut Firm hourly billing rates. Only clients who actually use photocopying and other office services of the types set forth in Exhibit 2 are separately charged for such service.

43. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and document production facilities and services. The amount of the standard photocopying charge is intended to allow the Togut Firm to cover the related expenses of its photocopying service. A determination of the actual expenses per page for photocopying, however, is dependent on both the volume of copies and the total expenses attributable to photocopying on an annual basis.

44. The time constraints frequently imposed by the circumstances of this case have required the Togut Firm's attorneys and other employees at times to devote substantial amounts of time during the evenings and on weekends to the performance of legal services on behalf of the Debtors.

45. Moreover, consistent with firm policy, attorneys and other employees of the Togut Firm who worked late into the evenings were reimbursed for their reasonable meal costs (*no more than \$20 per dinner*) and their cost for transportation home. The Togut Firm's regular practice is to not include components for those charges in overhead when establishing billing rates and to charge its clients for these and all other out-of-pocket disbursements incurred during the regular course of the rendition of services.

46. These disbursements are not included in the Togut Firm's overhead for the purpose of setting billing rates. The Togut Firm has made every effort to minimize its disbursements in these cases. The actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors, their estates, and creditors.

47. None of the expenses of the Togut Firm's attorneys included herein were for first-class airfare, luxury accommodations, or deluxe meals.

ATTORNEY STATEMENT PURSUANT TO APPENDIX B GUIDELINES

48. The following is provided in response to the request for additional information set forth in Paragraph C.5 of the Appendix B Guidelines.

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement that were provided during the application period?

Response: No.

Question: If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: Not applicable.

Question: Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No.

Question: Does this Application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application). If so, please quantify by hours and fees.

Response: During the Fee Period, no time was billed dedicated solely to preparing invoices.

Question: Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: No.

Question: Does the Application include any rate increases since retention?

Response: No.

Question: Did your client review and approve those rate increases in advance?

Response: Not applicable.

Question: Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

Response: Yes, the Debtors agreed to accept all future rate increases.

CONCLUSION

49. The legal services summarized in this Application and rendered by the Togut Firm to the Debtors during the Fee Period were substantial, professional, and beneficial to the Debtors' estates and creditors. They were reasonable and necessary to the preservation and maximization of the Debtors' estates.

50. As demonstrated throughout this Application, the other factors typically considered in determining compensation – including complexity, results achieved, special expertise, magnitude of the matter, and professional standing – all militate toward the conclusion that the amount of compensation requested by the Togut Firm is necessary, fair, and reasonable.

51. In light of: (a) the complexity and exigencies of these Chapter 11 Cases; (b) the results achieved to date; (c) the contributions made and time devoted; (d) awards of compensation in similar cases; and (e) other factors pertinent to the

allowance of compensation, the Togut Firm believes that the compensation sought herein is fair and reasonable, and is authorized under the relevant provisions of the Bankruptcy Code.

52. All services for which compensation is sought were performed for and on behalf of the Debtors and their estates, and not on behalf of any other creditor or party-in-interest. The Togut Firm is charging its standard hourly rate for professionals performing services. The Togut Firm has not entered into any agreement, express or implied, with any other party-in-interest for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these Chapter 11 Cases.

WHEREFORE, the Togut Firm respectfully requests that this Court enter an order: (a) awarding the Togut Firm interim and final compensation and reimbursement of expenses for the Fee Period in the amounts of \$203,266.50 and \$1,037.76, respectively; and (b) granting such other and further relief as this Court deems just and proper.

Dated: August 30, 2024
New York, New York

TOGUT, SEGAL & SEGAL LLP
By:

/s/ Kyle J. Ortiz
KYLE J. ORTIZ
JARED C. BORRIELLO
LEILA D. EBRAHIMI

One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000

*Conflicts Counsel for
the Debtors and Debtors-in-Possession*

EXHIBIT "1"

TOGUT, SEGAL & SEGAL LLP
June 12, 2024 through and including July 31, 2024

By Timekeeper (All Debtors)

<u>Name of Professional</u>	<u>Year of Admission</u>	<u>Billable Yearly Rate Applied</u>	<u>Hourly Rate</u>	<u>Hours Engaged</u>	<u>Total Value (\$)</u>
Partners:					
Kyle J. Ortiz	2009	2024	\$1,175	14.2	\$16,685.00
Partner Subtotals:				14.2	\$16,685.00
Counsel:					
Jared C. Borriello	2011	2024	\$975	42.8	41,730.00
John N. McClain	2010	2024	\$995	22.1	21,989.50
Counsel Subtotals:				64.9	\$63,719.50
Associates:					
Ronald Howard	2013	2024	\$925	59.1	\$54,667.50
Jonathan Samper	2016	2024	\$880	59.0	\$51,920.00
Leila Ebrahimi	2022	2024	\$465	22.9	\$10,648.50
Associate Subtotals:				141.0	\$117,236.00
Paralegals:					
Dawn Person	N/A	2024	\$485	11.6	\$5,626.00
Paralegal Subtotals:				11.6	\$5,626.00
Totals:				231.7	\$203,266.50

1. The rates charged herein are the same rates charged in all other cases on which this firm is engaged.
2. Time records are being furnished as a Supplement to the Application.
3. The blended hourly rate for the First and Final Fee Period (excluding paralegals) is \$899.32. The blended hourly rate for the First and Final Fee Period (including paralegals) is \$877.28.
4. Number of Attorneys Included in this Application: 6

By Project Category (All Debtors)

Project Category	Hours Engaged	Total Value (\$)
Automatic Stay Issues	196.2	\$183,006.00
Case Administration	1.1	\$798.50
Professionals Fees / Other	.1	97.50
Retention of Professionals	20.1	\$12,727.50
TSS Fee Application / Fee Statements	14.2	\$6,637.00
<u>Totals:</u>	<u>231.7</u>	<u>\$203,266.50</u>

EXHIBIT "2"

TOGUT, SEGAL & SEGAL LLP

**Expense Summary for the Period
June 12, 2024 through and including July 31, 2024**

<u>Expense</u>	<u>Amount</u>
Meals	\$20.00
Online Research	\$998.96
Photocopies	\$18.80
<u>Total:</u>	<u>\$1,037.76</u>

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Chapter 11

MERCON COFFEE CORPORATION, *et al.*,¹

Case No. 23-11945 (MEW)

Debtors.

Jointly Administered

_____ /

CERTIFICATION

TO THE HONORABLE MICHAEL E. WILES,
UNITED STATES BANKRUPTCY JUDGE:

Kyle J. Ortiz, on behalf of Togut, Segal & Segal LLP (the “Togut Firm”), as conflicts counsel for the debtors and debtors in possession (the “Debtors”) in the above-captioned cases (the “Chapter 11 Cases”), hereby certifies, pursuant to this Court’s administrative *General Order M-447* setting forth the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases* (the “Local Guidelines”) and the *Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* promulgated by the Office of the United States Trustee (the “Appendix B Guidelines”), that:

1. I am the professional designated by the Togut Firm with the responsibility in these Chapter 11 Cases for compliance with the Local Guidelines and the Appendix B Guidelines.

2. I have read the *First Interim and Final Application of Togut, Segal & Segal LLP as Conflicts Counsel for the Debtors for Allowance of Compensation for Professional*

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor’s federal tax identification number, if applicable, are: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Comercial Internacional Exportadora, S.A. (N/A). The Debtors’ mailing address is: 999 Ponce de Leon Blvd, Suite 910, Coral Gables, FL 33134.

Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred from June 12, 2024, through July 31, 2024 (the “Application”).

3. To the best of my knowledge, information, and belief formed after reasonable inquiry, the Application complies with the mandatory guidelines set forth in the Local Guidelines and the Appendix B Guidelines.

4. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the guidelines set forth in the Local Guidelines and the Appendix B Guidelines.

5. Pursuant to Section B(2) of the Local Guidelines, I certify that the Togut Firm has advised the Debtors, the United States Trustee (the “U.S. Trustee”), and the Notice Parties (as defined in the Interim Compensation Order dated January 11, 2024 (the “Interim Compensation Order”) [Docket No. 108] for these cases, on a regular basis of the fees and expenses incurred by the Togut Firm, and has provided the Notice Parties with the Togut Firm’s statements of fees prior to the filing of this Application.

6. Pursuant to Section B(3) of the Local Guidelines, I certify that counsel for the Debtors, the U.S. Trustee, and the Notice Parties designated in the Interim Compensation Order have been provided with a copy of the Application.

7. The fees and disbursements sought in the Application are billed at reasonable rates and in accordance with practices customarily employed by the Togut Firm and generally accepted by the Togut Firm’s clients.

8. To the best of my knowledge, information, and belief, with respect to the services and disbursements for which reimbursement is sought: (i) the Togut Firm does not make a profit on such services or disbursements; (ii) the Togut Firm does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay; and (iii) the Togut Firm requests

reimbursements only for the amount billed to the Togut Firm by the third-party vendor and paid by it to such vendor.

9. With respect to photocopying transmission expenses, the Togut Firm's charges do not exceed the maximum rate set by the Appendix B Guidelines. These charges are intended to cover the Togut Firm's direct operating costs for photocopying facilities, which costs are not incorporated into the Togut Firm's hourly billing rates. Only clients who actually use photocopying and other such office services are separately charged for the same. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and document production facilities and services.

10. The Togut Firm has made every effort to minimize its disbursements in this case. The actual expenses incurred in providing professional services were necessary, reasonable, and justified under the circumstances to serve the needs of the case.

11. I declare under penalty of perjury that the foregoing is true and correct.

Dated: August 30, 2024
New York, New York

TOGUT, SEGAL & SEGAL LLP

/s/Kyle J. Ortiz

KYLE J. ORTIZ

BRIAN F. SHAUGHNESSY

JARED C. BORRIELLO

LEILA D. EBRAHIMI

One Penn Plaza, Suite 3335

New York, New York 10119

Telephone: (212) 594-5000

Conflicts Counsel for the Debtors and Debtors in Possession

EXHIBIT “4”

In re Mercon Coffee Corporation, et al., Chapter 11 Case No. 23-11945 (MEW)

Re: First Interim & Final Fee Application of Togut, Segal & Segal LLP

Comparable and Customary Compensation Disclosures with Fee Applications

Category of Timekeeper	Blended Hourly Rate	
	Billed to Non-Debtors (i.e., Excluding Estate-Billed) ¹	Billed to Debtors
Partners	\$1,384.00	\$1,175.00
Counsel	\$992.14	\$981.81
Associates	\$895.76	\$831.46
Paralegals	\$410.38	\$485.00
Total Blended Rate	\$909.20	\$877.28

¹ The Togut Firm is a boutique firm with a single office in New York City that practices exclusively in bankruptcy. Thus, consistent with Appendix B of the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 by Attorneys in Large Chapter 11 Cases, the matters used for comparable compensation are the firm’s non-estate billed bankruptcy engagements.

Mercon Coffee Corporation et al., - Budget Staffing Plan for Togut, Segal Segal LLP
as Conflicts Counsel to the Debtors and Debtors in Possession
for the Period June 12, 2024 through July 31, 2024

Project Category	Estimated Hours	Estimated Fees	Actual Hours	Actual Fees	% Variance
Automatic Stay Issues	250	\$ 225,000.00	196.2	\$ 183,006.00	-19%
Case Administration	10	\$ 9,000.00	1.1	\$ 798.50	-91%
Professionals Fees/Other	10	\$ 9,000.00	0.1	\$ 97.50	-99%
Retention of Professionals	25	\$ 22,500.00	20.1	\$ 12,727.50	-43%
TSS Fee Application/Fee Statements	25	\$ 22,500.00	14.2	\$ 6,637.00	-71%
Totals:	320.0	\$ 288,000.00	231.7	\$ 203,266.50	-29%
Staffing Plan					
Position	# of Timekeepers¹	Blended Hourly Rate (based on fee period)			
Partner	1	\$ 1,175.00			
Counsel	2	\$ 981.81			
Associates	2	\$ 831.46			
Paralegals	1	\$ 485.00			
	6	\$ 877.28			

Togut, Segal & Segal LLP

Mercon Coffee

4/1/2024...7/31/2024

Summary Report

8/30/2024

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ID	Name/Description	Slip Hours	Slip Amount
dperson	Dawn Person	11.6	5,626.00
jborriello	Jared Borriello	42.8	41,730.00
jmcclain	John McClain	22.1	21,989.50
jsamper	Jonathan Samper	59.0	51,920.00
kortiz	Kyle Ortiz	14.2	16,685.00
lebrahimi	Leila Ebrahimi	22.9	10,648.50
rhoward	Ronald Howard	59.1	54,667.50
Grand Total:		231.7	203,266.50

Togut, Segal & Segal LLP

Mercon Coffee
4/1/2024...7/31/2024

Summary Report

8/30/2024
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ID	Name/Description	Slip Hours	Slip Amount
	Automatic Stay Issues	196.2	183,006.00
	Case Administration	1.1	798.50
	Professionals Fees/Other	0.1	97.50
	Retention of Professionals	20.1	12,727.50
	TSS Fee Application/Fee Statements	14.2	6,637.00
Grand Total:		231.7	203,266.50

Togut, Segal & Segal LLP
Client Billing Report

Mercon Coffee
 4/1/2024...7/31/2024

8/30/2024
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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
Matter: Automatic Stay Issues				
6/12/24	jborriello / Attend Meeting Automatic Stay Issues	T	0.3 975.00	292.50 Billable
#1159444	Follow-up call with Baker & McKenzie and KO re background on CNA insurance policy, claims, and Nicaragua storage facility			
6/12/24	jborriello / Attend Meeting Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1159445	Conference call with Chipman Brown and Baker & McKenzie re CNA litigation (0.4); follow-up call with KO re litigation strategy.			
6/12/24	jborriello / Attend Meeting Automatic Stay Issues	T	0.6 975.00	585.00 Billable
#1159446	Conference call with Togut litigation team re CNA Motion for Stay Relief (0.4); follow-up calls with JMC and JS re individual workstreams (0.2).			
6/12/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1159447	Telephone call with Baker & McKenzie re CNA Motion for Stay Relief.			
6/12/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1159449	Email communications with Baker & McKenzie re Miller Friel insurance report and hearing transcripts.			
6/12/24	jborriello / Draft Documents Automatic Stay Issues	T	2.1 975.00	2,047.50 Billable
#1159450	Prepare draft CRO declaration in support of objection to Motion for Stay Relief.			
6/12/24	jborriello / Draft Documents Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1159451	Prepare draft letter to Locke Lord re Motion for Stay Relief.			

Togut, Segal & Segal LLP
Client Billing Report

Mercon Coffee
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8/30/2024
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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/12/24	jborriello / Exam/Analysis Automatic Stay Issues	T	0.9 975.00	877.50 Billable
#1159452	Initial review and analysis of CNA Motion for Stay Relief, insurance policy, and related correspondence.			
6/12/24	jborriello / Exam/Analysis Automatic Stay Issues	T	2.0 975.00	1,950.00 Billable
#1159453	Review and analysis re Fourth Amended Plan and Disclosure Statement in connection with background for stay relief opposition (1.4); review and analysis of First Day Declaration in connection with background for stay relief opposition (.6).			
6/12/24	jborriello / Inter Off Memo Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1159454	Inter office memo to RH re review of Judge Wiles chambers rules and preparation of submission requesting extension of objection deadline for the Motion for Stay Relief.			
6/12/24	jborriello / Prepare Meeting Automatic Stay Issues	T	0.6 975.00	585.00 Billable
#1159455	Prepare for meeting with Baker & McKenzie re background on CNA insurance policy, claims, and Nicaragua storage facility seizure.			
6/12/24	jmccclain / OC/TC strategy Automatic Stay Issues	T	0.1 995.00	99.50 Billable
#1159533	TC w/ JB re: CNA insurance litigation			
6/12/24	jmccclain / Attend Meeting Automatic Stay Issues	T	0.4 995.00	398.00 Billable
#1159534	Zoom meeting w/ KO and JB re: CNA insurance litigation			
6/12/24	jmccclain / Review Docs. Automatic Stay Issues	T	0.3 995.00	298.50 Billable
#1159536	Review CNA motion for relief from automatic stay			

Togut, Segal & Segal LLP
Client Billing Report

Mercon Coffee

4/1/2024...7/31/2024

8/30/2024
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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/12/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161363	Emailed JB re meeting to discuss objection to motion for stay relief filed by Marine Policy Underwriters (the "Motion")			
6/12/24	rhoward / Review Docs. Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161364	Reviewed case docket for background related to stay relief opposition			
6/12/24	rhoward / Review Docs. Automatic Stay Issues	T	0.9 925.00	832.50 Billable
#1161366	Reviewed stay motion and outlined opposition argument			
6/12/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161367	Reviewed joinder to Motion filed by WeSpecialty and applicable affiliates			
6/12/24	rhoward / OC/TC strategy Automatic Stay Issues	T	0.5 925.00	462.50 Billable
#1161368	OC with KO, JB, JMC, and JS re drafting of objection to Motion (the "Objection")			
6/12/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161369	Replied to email from JB re chambers procedures for requesting extension of deadline to file Objection			
6/12/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1163871	Email J. Borriello briefing and order from "In re Kossoff PLLC" in which Court lifted an automatic stay.			

Togut, Segal & Segal LLP
Client Billing Report

Mercon Coffee
 4/1/2024...7/31/2024

8/30/2024
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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/12/24	kortiz / OC/TC strategy Automatic Stay Issues	T	0.6 1,175.00	705.00 Billable
#1164652	Call with JB to prepare for call with Baker on CNA lift stay dispute			
6/12/24	kortiz / Comm. Profes. Automatic Stay Issues	T	0.5 1,175.00	587.50 Billable
#1164653	Call with R. Sanvil and JB to discuss CNA lift stay dispute			
6/12/24	kortiz / Comm. Profes. Automatic Stay Issues	T	0.4 1,175.00	470.00 Billable
#1164654	Call with R. Weber, R. Sanvil, and JB to obtain additional background on auto stay dispute			
6/12/24	kortiz / Attend Meeting Automatic Stay Issues	T	0.5 1,175.00	587.50 Billable
#1164655	Team meeting to divide tasks related to insurance stay motion opposition			
6/12/24	kortiz / Review Docs. Automatic Stay Issues	T	0.4 1,175.00	470.00 Billable
#1164656	Review lift stay motion filed by CNA to get background on the case and current dispute			
6/13/24	kortiz / Comm. Others Automatic Stay Issues	T	0.2 1,175.00	235.00 Billable
#1158608	Call with JB on e-mail to Locke Lord requesting extension			
6/13/24	jmcclain / Inter Off Memo Automatic Stay Issues	T	0.6 995.00	597.00 Billable
#1159818	IMs w/ KO, JB, RH, JS re: CNA insurance litigation			
6/13/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1159971	Email communication with Locke Lord re Motion for Stay Relief.			

Togut, Segal & Segal LLP
Client Billing Report

Mercon Coffee

4/1/2024...7/31/2024

8/30/2024
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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/13/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1159972	Email communications with Baker & McKenzie re status of retention and information requests related to motion for stay relief.			
6/13/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.9 975.00	877.50 Billable
#1159973	Prepare for meet-and-confer with Locke Lord (0.5); Zoom conference with Locke Lord re Motion for Stay Relief (0.4).			
6/13/24	jborriello / OC/TC strategy Automatic Stay Issues	T	0.3 975.00	292.50 Billable
#1159974	Office conference with RH re status of stay relief research and draft email to chambers.			
6/13/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.3 975.00	292.50 Billable
#1159975	Review and revise draft email to chambers (0.2); email to Locke Lord re same (0.1).			
6/13/24	jborriello / OC/TC strategy Automatic Stay Issues	T	0.8 975.00	780.00 Billable
#1159976	Office conferences with JS re draft objection to motion for stay relief (0.5); telephone conferences with KO re litigation strategy and meet-and-confer with Locke Lorde (0.3).			
6/13/24	rhoward / Review Docs. Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161371	Reviewed draft objection and declaration to Motion prepared by Baker & McKenzie ("BM")			
6/13/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161372	Reviewed declaration in support of Objection prepared by JB			

Togut, Segal & Segal LLP
Client Billing Report

Mercon Coffee

4/1/2024...7/31/2024

8/30/2024
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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/13/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161373	Reviewed chambers procedures for requesting briefing and hearing adjournments			
6/13/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161374	Emailed JB re chambers procedures for requesting briefing and hearing adjournments			
6/13/24	rhoward / Comm. Court Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161375	Prepared draft email to USBC re adjournment of hearing to consider Motion and deadline to file Objection			
6/13/24	rhoward / Revise Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161376	Revised draft email to USBC re adjournment of deadline to file Objection			
6/13/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161377	Reviewed draft email from JB to J. Young of Locke Lord ("LL") re adjournment of briefing deadline			
6/13/24	rhoward / Comm. Others Automatic Stay Issues	T	0.5 925.00	462.50 Billable
#1161378	TC with KO, JB, JMC and J. Young, C. List, and K. Culbertson of LL re settlement of Motion and adjournment of deadline to file Objection			
6/13/24	rhoward / Review Docs. Automatic Stay Issues	T	0.5 925.00	462.50 Billable
#1161379	Reviewed email from JS re outline of argument for Objection			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/13/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161381	Reviewed revisions of email to USBC requesting adjournment of deadline to file Objection			
6/13/24	rhoward / Review Docs. Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161384	Reviewed email from JS re possible consequences of termination of insurance policy (the "Insurance Policy")			
6/13/24	rhoward / Comm. Court Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161385	Emailed USBC re adjournment of deadline to file Objection			
6/13/24	rhoward / Research Automatic Stay Issues	T	3.4 925.00	3,145.00 Billable
#1161386	Researched case law addressing insurers' requests for relief from the automatic stay			
6/13/24	rhoward / Research Automatic Stay Issues	T	1.5 925.00	1,387.50 Billable
#1161387	Researched case law concerning contractual counterparties' requests for relief from the automatic stay			
6/13/24	rhoward / Research Automatic Stay Issues	T	0.7 925.00	647.50 Billable
#1161388	Researched case law concerning insurers' requests for relief from the automatic stay			
6/13/24	jsamper / Research Automatic Stay Issues	T	0.8 880.00	704.00 Billable
#1163872	Research case law cited in Debtors' motion to lift automatic stay.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/13/24	jsamper / Draft Documents Automatic Stay Issues	T	1.2 880.00	1,056.00 Billable
#1163874	Review Underwriters' motion to lift stay and draft outline of arguments based on Sonnax Factors 2, 7 & 12 that support objection.			
6/13/24	jsamper / Draft Documents Automatic Stay Issues	T	0.8 880.00	704.00 Billable
#1163875	Review Underwriters' motion to lift stay and draft outline of arguments based on Sonnax Factors 4 & 10 that support objection.			
6/13/24	jsamper / Draft Documents Automatic Stay Issues	T	0.4 880.00	352.00 Billable
#1163876	Review Underwriters' motion to lift stay and draft outline of arguments based on Sonnax Factors 3 & 6 that support objection.			
6/13/24	jsamper / Draft Documents Automatic Stay Issues	T	0.3 880.00	264.00 Billable
#1163877	Review Underwriters' motion to lift stay and draft outline of arguments based on Sonnax Factor 5 that support objection.			
6/13/24	jsamper / Review Docs. Automatic Stay Issues	T	1.6 880.00	1,408.00 Billable
#1163878	Review Underwriters' insurance policy to Debtors' for potential basis to rescind, cancel or terminate policy.			
6/13/24	jsamper / Draft Documents Automatic Stay Issues	T	0.6 880.00	528.00 Billable
#1163879	Draft summary of provisions in Underwriters' insurance policy that serve as potential basis to rescind, cancel or terminate policy issued to Debtors.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/13/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.1 880.00	88.00 Billable
#1163880	Email J. Borriello summary of provisions in Underwriters' insurance policy that serve as potential basis to rescind, cancel or terminate policy issued to Debtors.			
6/13/24	jsamper / Draft Documents Automatic Stay Issues	T	1.4 880.00	1,232.00 Billable
#1163881	Draft facts section of Debtors' objection to Underwriters' motion to lift automatic stay.			
6/13/24	kortiz / OC/TC strategy Automatic Stay Issues	T	0.2 1,175.00	235.00 Billable
#1164676	Call with JB on e-mail to Locke Lord requesting extension			
6/13/24	kortiz / Review Docs. Automatic Stay Issues	T	0.3 1,175.00	352.50 Billable
#1164679	Review draft declaration in support of opposition to insurer stay relief motion			
6/13/24	jsamper / OC/TC strategy Automatic Stay Issues	T	0.6 880.00	528.00 Billable
#1165078	O/c with M. Martir re implications of automatic stay on confirmation plan process (for purposes of drafting objection to motion to lift automatic stay).			
6/14/24	jsamper / Draft Documents Automatic Stay Issues	T	1.8 880.00	1,584.00 Billable
#1159963	Draft section of Debtors' objection concerning impact on estate from lifting automatic stay.			
6/14/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1160228	Email communications with Baker & McKenzie re open diligence requests.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/14/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.3 975.00	292.50 Billable
#1160229	Email communications with CRO re insurance issues and stay relief motion.			
6/14/24	jborriello / OC/TC strategy Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1160230	Email communications with JS re Policy and Objection to Motion for Stay Relief.			
6/14/24	jborriello / OC/TC strategy Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1160231	Telephone conference with JS re draft stay relief motion.			
6/14/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161397	Emailed JB re research concerning insurers' and contractual counterparties' requests for relief from the automatic stay			
6/14/24	rhoward / Research Automatic Stay Issues	T	3.7 925.00	3,422.50 Billable
#1161398	Researched caselaw concerning insurers' requests for relief from the automatic stay			
6/14/24	rhoward / Review Docs. Automatic Stay Issues	T	1.7 925.00	1,572.50 Billable
#1161399	Reviewed plan and disclosure statement (0.5) order scheduling confirmation hearing (0.2) memorandum of law in support of confirmation (0.8) and final order authorizing continuation of insurance (0.2)			
6/14/24	jsamper / Research Automatic Stay Issues	T	0.4 880.00	352.00 Billable
#1163873	Review case law re standards to lift automatic stay.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/14/24	jsamper / Review Docs. Automatic Stay Issues	T	1.8 880.00	1,584.00 Billable
#1163882	Review provisions in Underwriters' insurance policy that serve as potential basis to rescind, cancel or terminate policy issued to Debtors.			
6/14/24	jsamper / OC/TC strategy Automatic Stay Issues	T	0.7 880.00	616.00 Billable
#1163883	Calls with J. Borriello re Underwriters' insurance policy provisions providing potential basis to cancel, rescind, or terminate policy and potential implications for Debtors' objection to Underwriters' motion to lift automatic stay.			
6/14/24	jsamper / Draft Documents Automatic Stay Issues	T	0.8 880.00	704.00 Billable
#1163884	Draft section of Debtors' objection concerning standards to lift an automatic stay.			
6/14/24	jsamper / Research Automatic Stay Issues	T	2.1 880.00	1,848.00 Billable
#1163887	Research case law supporting argument that lifting automatic stay would interfere with Bankruptcy Case by interfering with plan confirmation and removing assets from estate.			
6/15/24	jsamper / Draft Documents Automatic Stay Issues	T	1.8 880.00	1,584.00 Billable
#1159964	Draft section of Debtors' objection concerning Underwriters' lack of prejudice from preserving stay.			
6/15/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1160233	Email communications with Locke Lord re proposed stipulation.			
6/15/24	jborriello / Inter Off Memo Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1160234	Email communications with KO re proposed CNA stipulation.			

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6/15/24	rhoward / Research Automatic Stay Issues	T	1.3 925.00	1,202.50 Billable
#1161401	Researched case law addressing insurers' requests for relief from the automatic stay			
6/15/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.6 925.00	555.00 Billable
#1161402	Emailed JS re effect of plan confirmation on automatic stay			
6/15/24	rhoward / Research Automatic Stay Issues	T	3.7 925.00	3,422.50 Billable
#1161403	Researched weight given to stay relief sought during plan confirmation			
6/15/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161404	Reviewed first plan supplement in connection with background for stay relief opposition			
6/15/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.5 925.00	462.50 Billable
#1161405	Emailed JS re plan supplement and results of research concerning weight given to stay relief sought during plan confirmation			
6/15/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161406	Reviewed transcripts for February 28, 2024 and May 8, 2024 hearings			
6/15/24	jsamper / Draft Documents Automatic Stay Issues	T	1.7 880.00	1,496.00 Billable
#1163888	Draft section of Debtors' objection concerning interference with plan confirmation process resulting from lifting stay.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/15/24	jsamper / Research Automatic Stay Issues	T	0.7 880.00	616.00 Billable
#1163889	Research case law supporting argument that preserving stay would not prejudice Underwriters.			
6/15/24	kortiz / Comm. Others Automatic Stay Issues	T	0.1 1,175.00	117.50 Billable
#1164701	Communication with JB on following up with Locke Lord on proposed stipulation			
6/15/24	kortiz / Review Docs. Automatic Stay Issues	T	0.6 1,175.00	705.00 Billable
#1164702	Review JS outline and provide guidance			
6/15/24	kortiz / Review Docs. Automatic Stay Issues	T	0.8 1,175.00	940.00 Billable
#1164703	Review Disclosure Statement in connection with preparing opposition to Insurer stay motion			
6/16/24	jborriello / Comm. Client Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1160235	Email communications with CRO re engagement letter, draft CNA stipulation, and draft CRO declaration in support of objection to Stay Relief Motion.			
6/16/24	jborriello / OC/TC strategy Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1160236	Zoom conference with KO re draft CNA stipulation settling Motion for Stay Relief.			
6/16/24	jborriello / OC/TC strategy Automatic Stay Issues	T	0.3 975.00	292.50 Billable
#1160237	Telephone conference with JS re draft objection to Motion for Stay Relief.			

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6/16/24	jborriello / Review Docs. Automatic Stay Issues	T	0.6 975.00	585.00 Billable
#1160238	Review and analysis re draft CNA stipulation settling Motion for Stay Relief.			
6/16/24	rhoward / Review Docs. Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161439	Reviewed draft of stipulation resolving Motion prepared by J. Young of LL (the "Stipulation")			
6/16/24	rhoward / Research Automatic Stay Issues	T	1.1 925.00	1,017.50 Billable
#1161441	Reviewed Matter of Kossoff decision and case law cited therein			
6/16/24	jsamper / Draft Documents Automatic Stay Issues	T	1.6 880.00	1,408.00 Billable
#1163891	Draft section of Debtors' objection concerning premature nature of Underwriters' motion and neglibe benefit from lifting stay.			
6/16/24	jsamper / Research Automatic Stay Issues	T	1.1 880.00	968.00 Billable
#1163892	Research case law supporting argument that lifting automatic stay is premature.			
6/16/24	jsamper / Draft Documents Automatic Stay Issues	T	0.7 880.00	616.00 Billable
#1163893	Draft section of Debtors' objection concerning Sonnax factors 3 & 6.			
6/16/24	jsamper / Research Automatic Stay Issues	T	0.8 880.00	704.00 Billable
#1163894	Research case law in support of Debtors' objection to Underwriters' motion to lift stay based on Sonnax factors 3 & 6.			

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6/16/24	jsamper / Draft Documents Automatic Stay Issues	T	2.1 880.00	1,848.00 Billable
#1163895	Draft section of Debtors' objection to Underwriters' motion to lift stay that distinguishes In re Kossoff PLLC case.			
6/16/24	jsamper / Research Automatic Stay Issues	T	0.8 880.00	704.00 Billable
#1163896	Review memorandum and decision from In re Kossoff PLLC that lifted automatic stay to distinguish this case.			
6/16/24	jsamper / Revise Docs. Automatic Stay Issues	T	2.7 880.00	2,376.00 Billable
#1163897	Review and revise Debtors' objection to Underwriters' motion to lift automatic stay.			
6/16/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1163898	Email J. Borriello, K. Ortiz, and J. McClain draft of Debtors' objection to Underwriters' motion to lift stay.			
6/17/24	jmcclain / Research Automatic Stay Issues	T	2.3 995.00	2,288.50 Billable
#1160569	Review research re: 11 U.S.C. § 362(d) lift-stay motions brought by insurers against debtor insured			
6/17/24	jmcclain / Review Docs. Automatic Stay Issues	T	3.9 995.00	3,880.50 Billable
#1160570	Review and comment upon draft opposition to motions to lift automatic stay (3.7), IMs w/ KO, JB, RH, JS re: same (0.2)			
6/17/24	jmcclain / Review Docs. Automatic Stay Issues	T	2.1 995.00	2,089.50 Billable
#1160571	Review and take notes on CNA motion to lift stay, attached documents/Policy			

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6/17/24	jmcclain / Review Docs. Automatic Stay Issues	T	0.3 995.00	298.50 Billable
#1160572	Review and take notes on WeSpecialty Joinder			
6/17/24	jsamper / Review Docs. Automatic Stay Issues	T	0.8 880.00	704.00 Billable
#1161239	Review and discuss with J. Borriello proposed revisions to Debtors' objection to Underwriters' motion to lift stay.			
6/17/24	rhoward / Research Automatic Stay Issues	T	1.8 925.00	1,665.00 Billable
#1161444	Researched case law supporting open legal points in draft Objection			
6/17/24	rhoward / Revise Docs. Automatic Stay Issues	T	1.7 925.00	1,572.50 Billable
#1161447	Reviewed and provided comments to draft Objection			
6/17/24	rhoward / Revise Docs. Automatic Stay Issues	T	1.6 925.00	1,480.00 Billable
#1161458	Prepared comments to revised draft Stipulation			
6/17/24	rhoward / Review Docs. Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161459	Reviewed comments to Objection provided by JMC			
6/17/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161461	Reviewed email from JMC re revisions to draft Objection and additional research			
6/17/24	rhoward / Research Automatic Stay Issues	T	1.4 925.00	1,295.00 Billable
#1161463	Researched burden of proof applicable to Sonnax factors			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/17/24	jborriello / Revise Docs. Automatic Stay Issues	T	3.5 975.00	3,412.50 Billable
#1163437	Review and revise draft Objection to Stay Relief Motion.			
6/17/24	jborriello / OC/TC strategy Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1163440	Email communications with JMC and JS re revisions to stay relief motion.			
6/17/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1163444	Email communications with CRO re Stay Relief Motion.			
6/17/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.9 975.00	877.50 Billable
#1163455	Review and revise proposed stipulation and order circulated by Underwriters' counsel (0.8); email communications with KO and JMC re same (0.1).			
6/17/24	jsamper / Draft Documents Automatic Stay Issues	T	2.3 880.00	2,024.00 Billable
#1163903	Draft declaration of H. Light in support of Debtors' objection.			
6/17/24	jsamper / Review Docs. Automatic Stay Issues	T	0.7 880.00	616.00 Billable
#1163904	Review edits by J. McClain to Debtors' objection to Underwriters' motion to lift stay.			
6/17/24	jsamper / Revise Docs. Automatic Stay Issues	T	1.9 880.00	1,672.00 Billable
#1163905	Revise Debtors' objection to Underwriters' motion to lift stay.			
6/18/24	jmcclain / Attend Meeting Automatic Stay Issues	T	0.3 995.00	298.50 Billable
#1160685	Zoom meeting w/ JB, RH, JS re: CNA insurance litigation			

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6/18/24	jmcclain / OC/TC strategy Automatic Stay Issues	T	0.4 995.00	398.00 Billable
#1160686	OCs w/ JS re: CNA insurance litigation			
6/18/24	jmcclain / Review Docs. Automatic Stay Issues	T	1.5 995.00	1,492.50 Billable
#1160687	Review and comment upon draft objection to Motion to Lift Automatic Stay			
6/18/24	jmcclain / Research Automatic Stay Issues	T	1.1 995.00	1,094.50 Billable
#1160688	Review research re: 11 U.S.C. § 362(d) lift-stay motions brought by insurers against debtor insureds			
6/18/24	jmcclain / Review Docs. Automatic Stay Issues	T	0.3 995.00	298.50 Billable
#1160689	Review draft stipulation to resolve Motion to Lift Automatic Stay			
6/18/24	jmcclain / Review Docs. Automatic Stay Issues	T	0.3 995.00	298.50 Billable
#1160690	Review Harve declaration			
6/18/24	jsamper / OC/TC strategy Automatic Stay Issues	T	0.4 880.00	352.00 Billable
#1161240	O/c with R. Howard re revisions to Debtors' objection to Underwriters' motion to lift stay.			
6/18/24	jborriello / Attend Hearing Automatic Stay Issues	T	0.6 975.00	585.00 Billable
#1161422	Zoom conference with CRO re objection to motion for stay relief.			

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6/18/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.4 975.00	390.00 Billable
#1161425	Email communications with counsel for underwriters re motion for stay relief (0.2); email communications with Debtors' insurance counsel re proposed stipulation (0.2).			
6/18/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1161426	Email communications with counsel for the Committee and counsel for the secured lenders re proposed stipulation resolving Motion for Stay Relief.			
6/18/24	jborriello / Prepare Meeting Automatic Stay Issues	T	0.4 975.00	390.00 Billable
#1161427	Prepare for meeting with CRO re objection to motion for stay relief.			
6/18/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1161428	Further review and revise proposed stipulations to incorporate comments from CRO.			
6/18/24	rhoward / Revise Docs. Automatic Stay Issues	T	1.0 925.00	925.00 Billable
#1161519	Prepared revisions to draft Objection			
6/18/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161523	Emailed JS re revisions to Objection			
6/18/24	rhoward / OC/TC strategy Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161527	OC with JS re revisions to Objection			

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6/18/24	rhoward / OC/TC strategy Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161528	OC with JB, JMC and JS re drafting of Objection			
6/18/24	rhoward / Revise Docs. Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161531	Prepared comments for draft Stipulation			
6/18/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161532	Emailed JB re comments to draft Stipulation			
6/18/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161533	Reviewed email from JB re revisions to draft Stipulation and declaration in support of Objection			
6/18/24	rhoward / Review Docs. Automatic Stay Issues	T	0.9 925.00	832.50 Billable
#1161534	Reviewed Insurance Policy analysis prepared by MF			
6/18/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161535	Reviewed further internal revisions to Stipulation			
6/18/24	rhoward / Comm. Client Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161536	TC with H. Light of Riveron and KO, JS, JMC, JB re drafting of Stipulation and Objection			
6/18/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161537	Reviewed email from H. Light of Riveron re potential assets covered by Policy			

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6/18/24	rhoward / Research Automatic Stay Issues	T	1.4 925.00	1,295.00 Billable
#1161538	Researched burden of proof applicable to Sonnax factors			
6/18/24	rhoward / Revise Docs. Automatic Stay Issues	T	0.9 925.00	832.50 Billable
#1161540	Revised parenthetical citations in draft Objection			
6/18/24	dperson / Inter Off Memo Automatic Stay Issues	T	0.2 485.00	97.00 Billable
#1163335	E-mail with JB re: potential filing of objection to Marine Insurance Motion for Stay Relief			
6/18/24	jsamper / OC/TC strategy Automatic Stay Issues	T	0.5 880.00	440.00 Billable
#1163906	O/c with J. McClain re revisions to Debtors' objection to Underwriters' motion to lift stay.			
6/18/24	jsamper / Attend Meeting Automatic Stay Issues	T	0.4 880.00	352.00 Billable
#1163907	Meeting with H. Light re Debtors' objection to Underwriters' motion to lift stay.			
6/18/24	jsamper / Revise Docs. Automatic Stay Issues	T	0.7 880.00	616.00 Billable
#1163908	Revise section I & II of Debtors' objection to Underwriters' motion to lift stay pursuant to comments provided by J. McClain.			
6/18/24	jsamper / Revise Docs. Automatic Stay Issues	T	0.9 880.00	792.00 Billable
#1163909	Incorporate R. Howard's proposed edits to Debtors' objection to Underwriters' motion to lift stay.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/18/24	jsamper / Revise Docs. Automatic Stay Issues	T	1.7 880.00	1,496.00 Billable
#1163910	Review and revise legal citations of Debtors' objection to Underwriters' motion to lift stay.			
6/18/24	jsamper / Revise Docs. Automatic Stay Issues	T	3.2 880.00	2,816.00 Billable
#1163911	Revise of Debtors' objection to Underwriters' motion to lift stay pursuant to comments provided by J. McClain.			
6/18/24	kortiz / Comm. Others Automatic Stay Issues	T	0.5 1,175.00	587.50 Billable
#1164711	Call with Harve to discuss stipulation for insurers, and related items			
6/18/24	kortiz / Review Docs. Automatic Stay Issues	T	0.6 1,175.00	705.00 Billable
#1164712	Review draft stipulation and comment on same			
6/19/24	jmccclain / OC/TC strategy Automatic Stay Issues	T	0.3 995.00	298.50 Billable
#1161185	TC w/ JB, RH, JS re: CNA insurance litigation			
6/19/24	jmccclain / OC/TC strategy Automatic Stay Issues	T	0.4 995.00	398.00 Billable
#1161186	OCs w/ JS re: CNA insurance litigation			
6/19/24	jmccclain / Inter Off Memo Automatic Stay Issues	T	0.2 995.00	199.00 Billable
#1161187	IMs w/ KO, JB, RH, JS re: CNA insurance litigation			
6/19/24	jmccclain / Review Docs. Automatic Stay Issues	T	0.9 995.00	895.50 Billable
#1161188	Review CNA motion for relief from automatic stay			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/19/24	jmcclain / Review Docs. Automatic Stay Issues	T	0.9 995.00	895.50 Billable
#1161189	Review research re: 11 U.S.C. § 362(d) lift-stay motions brought by insurers against debtor insureds			
6/19/24	jmcclain / Review Docs. Automatic Stay Issues	T	2.7 995.00	2,686.50 Billable
#1161190	Review and comment upon draft opposition to motions to lift automatic stay			
6/19/24	jmcclain / Review Docs. Automatic Stay Issues	T	1.1 995.00	1,094.50 Billable
#1161191	Review and take notes on CNA motion to lift stay, attached documents/Policy			
6/19/24	jsamper / OC/TC strategy Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1161241	O/c with R. Howard re revisions to draft stipulation resolving Underwriters' motion to lift stay.			
6/19/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1161437	Email communications with counsel for Underwriters re stipulation (0.2); telephone call with counsel for underwriters re same (0.3).			
6/19/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.3 975.00	292.50 Billable
#1161438	Email communications with CRO (0.2) and Miller Friel (0.1) re proposed stipulation and order.			
6/19/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1161440	Email communications with CRO/Miller Friel re revised objection to stay relief motion and Light Declaration.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/19/24	jborriello / OC/TC strategy Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1161442	Office conferences with JS and RH re revisions to draft objection and stipulation.			
6/19/24	jborriello / Review Docs. Automatic Stay Issues	T	0.3 975.00	292.50 Billable
#1161443	Review BS edits to objection (0.2); email communications with JS re incorporating the same (0.1).			
6/19/24	jborriello / Revise Docs. Automatic Stay Issues	T	2.0 975.00	1,950.00 Billable
#1161445	Review and revise draft CRO declaration (0.8); further review and revise draft objection to stay relief motion (1.2).			
6/19/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1161446	Review and further revise proposed stipulation resolving stay relief motion.			
6/19/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1161448	Review and revise draft email to chambers re adjournment of deadlines.			
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161542	Reviewed Insurance Policy memorandum prepared by Miller Friebl			
6/19/24	rhoward / OC/TC strategy Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161545	OC with JB and JS re Insurance Policy provisions governing submission of timely claims			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.8 925.00	740.00 Billable
#1161546	Reviewed Insurance Policy provisions governing submission of timely claims			
6/19/24	rhoward / Research Automatic Stay Issues	T	1.4 925.00	1,295.00 Billable
#1161547	Researched case law and relevant statutes governing submission of timely insurance claims under Texas law			
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161548	Reviewed email from JMC re debtor's interest in unrealized litigation proceeds			
6/19/24	rhoward / OC/TC strategy Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161549	OC with JMC re debtor's interest in unrealized litigation proceeds			
6/19/24	rhoward / Research Automatic Stay Issues	T	1.6 925.00	1,480.00 Billable
#1161550	Researched debtor's interest in unrealized litigation proceeds			
6/19/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161551	Emailed JMC re research concerning debtor's interest in unrealized litigation proceeds			
6/19/24	rhoward / OC/TC strategy Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161552	OC with JS re drafting of Objection and valuation of covered assets and limitations on coverage (0.2)(0.1)			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161553	Reviewed emails from JS and B. Bell of Miller Friel ("MF") re valuation of claims and covered property under Insurance Policy			
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161554	Reviewed comments to draft Stipulation prepared by B. Bell of MF (0.3) and JB (0.1)			
6/19/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161555	Emailed JB re comments to draft Stipulation			
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161556	Reviewed email from JMC re arguments addressing Sonnax factor addressing partial resolution of issues			
6/19/24	rhoward / Comm. Court Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161559	Prepared draft email to USBC re adjournment of deadlines to object to confirmation and to file Objection			
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161562	Reviewed comments to draft email to USBC re adjournment of deadlines to object to confirmation and to file Objection			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161563	Reviewed internal revisions to Objection			
6/19/24	rhoward / Revise Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161564	Revised draft email to USBC re adjournment of deadlines to object to confirmation and to file Objection			
6/19/24	rhoward / Comm. Court Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161565	Emailed USBC re adjournment of deadlines to object to confirmation and to file Objection			
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161566	Reviewed revisions to Stipulation received from J. Young of LL			
6/19/24	rhoward / Research Automatic Stay Issues	T	2.1 925.00	1,942.50 Billable
#1161567	Researched case law addressing Sonnax factor concerning partial resolution of issues			
6/19/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161568	Emailed JMC re caselaw addressing Sonnax factor concerning partial resolution of issues			
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161569	Reviewed revised declaration in support of Objection			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/19/24	rhoward / Review Docs. Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161570	Reviewed revisions to Objection prepared by BS			
6/19/24	jsamper / Review Docs. Automatic Stay Issues	T	0.4 880.00	352.00 Billable
#1163917	Review draft stipulation resolving Debtors' objection to Underwriters' motion to lift stay pursuant to comments provided by J. McClain.			
6/19/24	jsamper / Draft Documents Automatic Stay Issues	T	2.8 880.00	2,464.00 Billable
#1163918	Draft H. Light declaration in support of Debtors' objection to Underwriters' motion to lift stay.			
6/19/24	jsamper / Review Docs. Automatic Stay Issues	T	0.9 880.00	792.00 Billable
#1163919	Review documents for purposes of drafting H. Light declaration in support of Debtors' objection to Underwriters' motion to lift stay.			
6/19/24	jsamper / OC/TC strategy Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1163920	O/c with R. Howard re Debtors' objection to Underwriters' motion to lift stay.			
6/19/24	jsamper / OC/TC strategy Automatic Stay Issues	T	0.1 880.00	88.00 Billable
#1163921	O/c with J. Borriello re Debtors' objection to Underwriters' motion to lift stay.			
6/19/24	jsamper / Review Docs. Automatic Stay Issues	T	0.7 880.00	616.00 Billable
#1163922	Review proposed edits from J. McClain re Debtors' Objection, and J. Borriello's edits to H. Light declaration.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/19/24	jsamper / Revise Docs. Automatic Stay Issues	T	2.1 880.00	1,848.00 Billable
#1163923	Revise facts section of Debtors' objection to Underwriters' motion to lift stay.			
6/19/24	jsamper / Revise Docs. Automatic Stay Issues	T	1.4 880.00	1,232.00 Billable
#1163924	Revise H. Light declaration in support of Debtors' objection pursuant to comments/edits from J. Borriello.			
6/19/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1163926	Circulate to TSS personnel revised versions of Debtors' objection to Underwriters' motion to lift stay and H. Light declaration in support.			
6/19/24	jsamper / OC/TC strategy Automatic Stay Issues	T	0.4 880.00	352.00 Billable
#1164047	O/c with J. McClain re Debtors' objection to Underwriters' motion to lift stay.			
6/19/24	kortiz / OC/TC strategy Automatic Stay Issues	T	0.4 1,175.00	470.00 Billable
#1164714	Calls with JB to discuss plan language proposal from insurer's counsel			
6/19/24	kortiz / Review Docs. Automatic Stay Issues	T	0.8 1,175.00	940.00 Billable
#1164715	Review and comment on draft objection to insurance lift stay motion			
6/19/24	kortiz / Review Docs. Automatic Stay Issues	T	0.9 1,175.00	1,057.50 Billable
#1164716	Review and comment on current version of the stay stipulation (0.5); review insurer's mark-up (0.2); communication with JB re: same (0.2)			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/19/24	kortiz / Review Docs. Automatic Stay Issues	T	0.7 1,175.00	822.50 Billable
#1164717	Review and comments on updated Light declaration in support of objection to stay motion from insurers			
6/20/24	jmccclain / Inter Off Memo Automatic Stay Issues	T	0.3 995.00	298.50 Billable
#1161195	IMs w/ JB, RH, JS re: CNA insurance litigation			
6/20/24	jsamper / Revise Docs. Automatic Stay Issues	T	1.2 880.00	1,056.00 Billable
#1161242	Revise Debtors' objection to Underwriters' motion to lift stay pursuant to comments/edits provided by B. Shaughnessy.			
6/20/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.6 975.00	585.00 Billable
#1161470	Communications with Miller Friel and Cadwallader re lift stay motion (0.2); zoom conference with Miller Friel, Cadwallader, and KO re motion for stay relief (0.4)			
6/20/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1161471	Email communications with Miller Friel re further revisions to stay relief stipulation.			
6/20/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.4 975.00	390.00 Billable
#1161472	Review and revise proposed stipulation to incorporate comments from Miller Friel (0.2); email communications with Cadwallader and Locke Lord re changes (0.2).			
6/20/24	jborriello / Revise Docs. Automatic Stay Issues	T	1.2 975.00	1,170.00 Billable
#1161473	Further review and revision of Objection and Light Declaration (1.0); email communications with CRO and Miller Friel re same (0.2).			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/20/24	rhoward / Research Automatic Stay Issues	T	1.0 925.00	925.00 Billable
#1161625	Researched extent of original jurisdiction of bankruptcy court over core and non-core matters (0.3) case law addressing partial resolution of issues subject to stay (0.3) and general savings clauses (0.4)			
6/20/24	rhoward / Review Docs. Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161626	Reviewed plan provisions governing retention of bankruptcy court jurisdiction			
6/20/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.7 925.00	647.50 Billable
#1161628	Emailed JMC re case citations for Objection addressing Sonnax factor concerning partial resolution of issues			
6/20/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161629	Emailed DP re adjournment of deadline to file Objection			
6/20/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161630	Replied to email from JMC re original jurisdiction of bankruptcy court			
6/20/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161631	Reviewed email from C. List of LL re revisions to draft Stipulation			
6/20/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161632	Reviewed email from JB re confirmation order language preserving control of Stipulation over confirmation order and plan			

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6/20/24	rhoward / Exam/Analysis Automatic Stay Issues	T	1.1 925.00	1,017.50 Billable
#1161633	Analyzed Policy provisions governing termination and effect on outstanding claims			
6/20/24	rhoward / Draft Documents Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161635	Drafted confirmation order language preserving control of Stipulation over confirmation order and plan			
6/20/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161636	Emailed JB (0.1) and KO (0.1) re confirmation order language preserving control of Stipulation over confirmation order and plan			
6/20/24	rhoward / Comm. Profes. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161637	Emailed P. Keenan and R. Sainvil of BM re confirmation order language preserving control of Stipulation over confirmation order and plan			
6/20/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161638	Reviewed email from R. Sainvil of BM re confirmation order language preserving control of Stipulation over confirmation order and plan			
6/20/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161639	Reviewed emails from JB and B. Bell of MF re termination date under Stipulation			
6/20/24	rhoward / Review Docs. Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161645	Reviewed objection of US Trustee to confirmation of Plan			

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6/20/24	rhoward / Comm. Others Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161646	Emailed C. List of LL re confirmation order language preserving control of Stipulation over confirmation order and plan			
6/20/24	dperson / Inter Off Memo Automatic Stay Issues	T	0.1 485.00	48.50 Billable
#1163328	E-mail with RH re: Marine Insurance extension deadline and adjournment of filing deadline for Objection.			
6/20/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.1 880.00	88.00 Billable
#1163925	Circulate to TSS personnel revised version of Debtors' objection to Underwriters' motion to lift stay.			
6/20/24	jsamper / Revise Docs. Automatic Stay Issues	T	0.6 880.00	528.00 Billable
#1163930	Revise Debtors' objection to Underwriters' motion to lift stay to incorporate new case law.			
6/20/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1163932	Email J. McClain and R. Howard re revisions to Debtors' objection to Underwriters' motion to lift stay.			
6/20/24	jsamper / Comm. Client Automatic Stay Issues	T	0.1 880.00	88.00 Billable
#1163934	Email H. Light copies of Debtors' objection to Underwriters' motion to lift stay and H. Light delcaration in support.			
6/20/24	jsamper / Comm. Others Automatic Stay Issues	T	0.1 880.00	88.00 Billable
#1163937	Email Cadwalader team revised version of stipulation resolving Underwriters' motion to lift stay.			

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6/20/24	jsamper / Revise Docs. Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1163940	Revise stipulation resolving Underwriters' motion to lift stay.			
6/20/24	kortiz / Comm. Others Automatic Stay Issues	T	0.1 1,175.00	117.50 Billable
#1164723	Respond to e-mail from A. Greenberg (lender counsel) on proposed auto stay stipulation			
6/20/24	kortiz / Comm. Others Automatic Stay Issues	T	0.3 1,175.00	352.50 Billable
#1164724	Call with Locke Lord team to discuss stay stipulation			
6/20/24	kortiz / Comm. Others Automatic Stay Issues	T	0.3 1,175.00	352.50 Billable
#1164725	Call with Cadwalder team on lift stay stipulation			
6/20/24	kortiz / Comm. Others Automatic Stay Issues	T	0.5 1,175.00	587.50 Billable
#1164726	Call with Miller and Cadwalder to discuss implications on stip and insurance claims			
6/20/24	kortiz / Review Docs. Automatic Stay Issues	T	0.3 1,175.00	352.50 Billable
#1164727	Review revised stipulation to resolve insurance motion (0.2); e-mail same to insurer's counsel (0.3)			
6/20/24	kortiz / Review Docs. Automatic Stay Issues	T	0.4 1,175.00	470.00 Billable
#1164728	Review latest revised stipulation from Locke Lord			
6/20/24	kortiz / Review Docs. Automatic Stay Issues	T	0.3 1,175.00	352.50 Billable
#1164729	Review proposed order language to resolve insurance issues prepared by RH			

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6/21/24	jsamper / Review Docs. Automatic Stay Issues	T	0.3 880.00	264.00 Billable
#1161334	Review J. Borriello's edits to draft of Debtors' objection to motion of Marine Policy Underwriters and WeSpecialty's joinder for relief from automatic stay and declaration of Harve Light in support .			
6/21/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.1 880.00	88.00 Billable
#1161335	Email J. Borriello re request from Mark Miller for communications between Debtors and Underwriters re seizure of assets by Nicaraguan government and related modifications to insurance policy.			
6/21/24	jsamper / Review Docs. Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1161336	Review documents related to communications between Debtors and Underwriters re seizure of assets by Nicaraguan government and related modifications to insurance policy.			
6/21/24	jsamper / Comm. Profes. Automatic Stay Issues	T	0.1 880.00	88.00 Billable
#1161337	Email Miller Friel re communications between Debtors and Underwriters re seizure of assets by Nicaraguan government and related modifications to insurance policy.			
6/21/24	jborriello / Comm. Profes. Automatic Stay Issues	T	1.0 975.00	975.00 Billable
#1161489	Email communications with Locke Lord re stay relief (0.1); telephone communications with Locke Lord re same (0.3); email communications with Cadwallader re same (0.2); email communications with Baker & McKenzie re same (0.1); email communications with CRO re same (0.2); telephone conferences with KO and JS re same (0.2)			
6/21/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.7 975.00	682.50 Billable
#1161495	Review and further revise objection to stay relief objection			

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6/21/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.8 975.00	780.00 Billable
#1161496	Final review and approval of objection and declaration (0.6); email communications with JS and DP re same (0.2).			
6/21/24	jborriello / Revise Docs. Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1161497	Review and revise email to chambers re adjournment request for objection deadlines.			
6/21/24	jmccclain / Correspondence Automatic Stay Issues	T	0.4 995.00	398.00 Billable
#1161602	Correspondence w/ KO, JB and opposing counsel re: CNA insurance litigation, stipulation			
6/21/24	jmccclain / Review Docs. Automatic Stay Issues	T	1.0 995.00	995.00 Billable
#1161603	Review and comment upon draft opposition to motions to lift automatic stay			
6/21/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161668	Reviewed email from JB re revisions to draft Objection and supporting declaration			
6/21/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161669	Reviewed email from C. List of LL re additional language for confirmation order			
6/21/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161670	Reviewed email from M. Miller of MF re documentation in support of declaration to Objection			

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6/21/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161671	Reviewed comments to draft Objection and supporting declaration provided by M. Miller of MF			
6/21/24	rhoward / Comm. Others Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161674	Replied to email from C. List of LL re additional language for confirmation order			
6/21/24	rhoward / Comm. Profes. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161675	Emailed R. Sainvil of BM additional language for confirmation order			
6/21/24	rhoward / Review Docs. Automatic Stay Issues	T	0.5 925.00	462.50 Billable
#1161677	Reviewed emails from JS (0.3) and JMC (0.2) re argument addressing "partial resolution" Sonnax factor			
6/21/24	rhoward / Research Automatic Stay Issues	T	1.3 925.00	1,202.50 Billable
#1161678	Researched caselaw addressing preemption of arbitration clauses by bankruptcy court jurisdiction			
6/21/24	rhoward / Exam/Analysis Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1161679	Analyzed issues addressing retention of bankruptcy court jurisdiction over matters subject to arbitration			
6/21/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161680	Emailed JMC re retention of bankruptcy court jurisdiction over matters subject to arbitration and potential outcomes of adversary proceeding re same			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/21/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161681	Reviewed email from J. Young of LL re status of Stipulation and confirmation order language (0.1) (0.1)			
6/21/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161683	Reviewed email from JB re further adjournment of deadline to file Objection and deadline to object to confirmation			
6/21/24	rhoward / Draft Documents Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161684	Drafted email to chambers requesting further adjournment of deadline to file Objection and deadline to object to confirmation			
6/21/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.4 925.00	370.00 Billable
#1161688	Emailed KO and JB re approval of stipulation by notice of presentment and wording of request for adjournment of deadline to file Objection and deadline to object to confirmation			
6/21/24	rhoward / Revise Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161689	Revised draft email requesting adjournment of deadline to file Objection and deadline to object to confirmation			
6/21/24	rhoward / Comm. Court Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161690	Emailed USBC re request to adjourn deadline to file Objection and deadline to object to confirmation			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/21/24	rhoward / Comm. Court Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161691	TC with J. DePierola of USBC re status of adjournment request			
6/21/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1161692	Emailed KO and JB re status of adjournment request			
6/21/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1161695	Reviewed emails from J. Young of LL (0.1) and KO (0.1) re further comments to Stipulation			
6/21/24	dperson / Prep Filing/Svc Automatic Stay Issues	T	0.7 485.00	339.50 Billable
#1163320	Prepared, filed and coordinate service re: Notice of Presentment of Stipulation and Order Resolving Motion of the Marine Policy Underwriters for Relief from the Automatic Stay.			
6/21/24	dperson / Inter Off Memo Automatic Stay Issues	T	0.6 485.00	291.00 Billable
#1163333	E-mail with JB and JS re: final approval of objection and declaration (.2) Prepare for filing of same (.4).			
6/21/24	dperson / Inter Off Memo Automatic Stay Issues	T	0.2 485.00	97.00 Billable
#1163336	E-mails with Team and Chambers re: Objection deadline extension			
6/21/24	dperson / Prep Filing/Svc Automatic Stay Issues	T	0.3 485.00	145.50 Billable
#1163337	E-mails with KO re: Objection and declaration to Marine Insurance and compiled for review.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/21/24	dperson / Comm. Profes. Automatic Stay Issues	T	0.2 485.00	97.00 Billable
#1163339	E-mails with Kroll Team re: Extension to file Objection and declaration to Marine Insurance, service delay.			
6/21/24	jsamper / Revise Docs. Automatic Stay Issues	T	2.3 880.00	2,024.00 Billable
#1163944	Review, revise and finalize Debtors' objection to Underwriters' motion to lift stay for filing with court.			
6/21/24	jsamper / Comm. Client Automatic Stay Issues	T	0.1 880.00	88.00 Billable
#1163948	Call with H. Light re review of Debtors' objection to Underwriters' motion to lift stay and H. Light declaration in support.			
6/21/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1163950	Email exchange with R. Howard and J. McClain re Miller Friel proposed revisions to Debtors' objection to Underwriters' motion to lift stay.			
6/21/24	jsamper / Review Docs. Automatic Stay Issues	T	0.3 880.00	264.00 Billable
#1163952	Review Miller Friel proposed edits to Debtors' objection to Underwriters' motion to lift stay.			
6/21/24	jsamper / Inter Off Memo Automatic Stay Issues	T	0.2 880.00	176.00 Billable
#1163954	Coordinate filing of Debtors' objection to Underwriters' motion to lift stay with support staff.			
6/23/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1161508	Email communications with counsel for Underwriters re necessary approvals for filing Stipulations and Order.			

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6/23/24	kortiz / OC/TC strategy Automatic Stay Issues	T	0.1 1,175.00	117.50 Billable
#1164735	Communication with JB re: reaching out to insurers on status of resolution			
6/24/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.4 975.00	390.00 Billable
#1161524	Email communications with counsel for underwriters re Stipulation and Order (0.2); telephone communications with counsel for underwriters re same (0.2).			
6/24/24	jborriello / Draft Documents Automatic Stay Issues	T	0.8 975.00	780.00 Billable
#1161525	Revise and revise filing versions of notice of presentment and Stipulation and Order (0.6); email communications with DP and JS re filing and service of same (0.2).			
6/24/24	jborriello / Inter Off Memo Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1161526	Email communications with JS and DP re preparations for filing Objection to Stay Relief Motion in event stipulation and order not approved before 3:00 p.m. filing deadline.			
6/24/24	dperson / Inter Off Memo Automatic Stay Issues	T	0.2 485.00	97.00 Billable
#1163331	E-mail with JS and JB re: status of filing Objection to Marine Insurance Stay Relief Motion, and possible Stipulation pending.			
6/24/24	dperson / Draft Documents Automatic Stay Issues	T	0.9 485.00	436.50 Billable
#1163332	Draft NOP of Stipulation and Order (.5); E-mail with JB re: comments to same (.2) Followup e-mails with JS and JB re: status for filing of same v. Objection (.2).			

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6/24/24	rhoward / Review Docs. Automatic Stay Issues	T	0.2 925.00	185.00 Billable
#1163406	Reviewed email from JB re draft of notice of presentment for Stipulation (0.1); reviewed draft notice of presentment (0.1)			
6/24/24	rhoward / Review Docs. Automatic Stay Issues	T	0.3 925.00	277.50 Billable
#1163409	Reviewed emails from JB (0.2) and J. Young of LL (0.1) re status of Stipulation			
6/24/24	kortiz / Inter Off Memo Automatic Stay Issues	T	0.2 1,175.00	235.00 Billable
#1164746	E-mails with JB regarding finalizing the stay stipulation and following up with Locke Lord concerning the same			
6/24/24	dperson / Prep Filing/Svc Automatic Stay Issues	T	1.2 485.00	582.00 Billable
#1164855	Prepared compiled filing versions of Obj and Stipulation in advance of filing same.			
6/25/24	jborriello / Inter Off Memo Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1161906	Email communications with DP and KO re logistics for Confirmation Hearing/Presentment of Stipulation & Order.			
6/25/24	jborriello / Inter Off Memo Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1161907	Email communications with DP re form of Stipulation and Order for submission to chambers on presentment date.			
6/25/24	dperson / Inter Off Memo Automatic Stay Issues	T	0.1 485.00	48.50 Billable
#1163325	E-mail communications with JB re: Marine Insurance proposed Stipulation and Order for submission.			

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6/25/24	dperson / Prep Filing/Svc Automatic Stay Issues	T	0.3 485.00	145.50 Billable
#1163326	Prepared chambers e-mail re: Marine Insurance proposed Stipulation and Order for submission.			
6/25/24	dperson / Inter Off Memo Automatic Stay Issues	T	0.2 485.00	97.00 Billable
#1163327	E-mail communications with JB and KO re: Hearing Appearances in connection with Confirmation and Submission of Marine Insurance Stipulation.			
6/26/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1162745	Email communications with Baker re preparation for June 28 hearing.			
6/26/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1162746	Telephone call with Baker & McKenzie re inclusion of agreed CNA language in proposed confirmation order.			
6/26/24	jborriello / Prep. Hearing Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1162747	Prepare hearing prep materials for KO and JB (0.3); email communications with KO and RH re same (0.2).			
6/26/24	rhoward / Inter Off Memo Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1163414	Emailed JB re status of additional language for confirmation order			
6/26/24	rhoward / Review Docs. Automatic Stay Issues	T	0.1 925.00	92.50 Billable
#1163417	Reviewed email from JB re status of additional language for confirmation order			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/27/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.1 975.00	97.50 Billable
#1163218	Email communications with CRO and Miller Friel re insurance issues.			
6/27/24	jborriello / Prep. Hearing Automatic Stay Issues	T	0.5 975.00	487.50 Billable
#1163219	Prepare for June 28, 2024 Hearing.			
6/27/24	kortiz / Prep. Hearing Automatic Stay Issues	T	0.7 1,175.00	822.50 Billable
#1164762	Prep for hearing on insurance stay stipulation by reviewing stipulation and policy to be prepared to respond to questions from the Judge			
6/28/24	jborriello / Attend Hearing Automatic Stay Issues	T	2.8 975.00	2,730.00 Billable
#1163235	Travel to/from hearing (0.6); Attend hearing re hearing re confirmation of chapter 11 plan and approval of Stipulation and Order (1.9); pre/post hearing discussions with CRO, Baker & McKenzie, and Cadawalader re insurance and post-confirmation issues (0.3).			
6/28/24	jborriello / Comm. Profes. Automatic Stay Issues	T	0.2 975.00	195.00 Billable
#1163236	Review Stipulation & Order entered by the Court resolving the Motion for Stay Relief.(0.1); email communications with CRO, Miller Friel, and Baker & McKenzie re same (0.1).			
6/28/24	jborriello / Prep. Hearing Automatic Stay Issues	T	0.4 975.00	390.00 Billable
#1163237	Continued preparation for hearing re Stipulation & Order.			
6/28/24	jborriello / Review Docs. Automatic Stay Issues	T	0.4 975.00	390.00 Billable
#1163238	Review and revise draft letter to underwriters agent re claims related to Nicaraguan assets (0.3); email communications with Miller Friel re same (0.1).			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/28/24	kortiz / Attend Meeting Automatic Stay Issues	T	1.9 1,175.00	2,232.50 Billable
#1164763	Attend hearing on insurance lift stay stipulation and present to court			
6/28/24	dperson / Comm. Court Automatic Stay Issues	T	0.5 485.00	242.50 Billable
#1164802	Prepared E-mail with chambers re: submission of proposed Order re: Proposed Stipulation and Order Resolving Motion of the Marine Policy Underwriters for Relief from the Automatic Stay.			
6/28/24	dperson / Inter Off Memo Automatic Stay Issues	T	0.2 485.00	97.00 Billable
#1164806	Review and circulate Stipulation and Order Resolving Motion of the Marine Policy Underwriters for Relief from the Automatic Stay.			

Matter Total: 196.20 183,006.00

Matter: Case Administration

6/13/24	dperson / OC/TC strategy Case Administration	T	0.1 485.00	48.50 Billable
#1162171	OC with LE re: Notice of Appearance as conflicts counsel.			
6/13/24	dperson / Draft Documents Case Administration	T	0.4 485.00	194.00 Billable
#1162172	Draft Togut Firm Notice of Appearance as conflicts counsel.			
6/13/24	dperson / OC/TC strategy Case Administration	T	0.1 485.00	48.50 Billable
#1163323	OC with LE re: Comments to draft NOA.			
6/25/24	kortiz / OC/TC strategy Case Administration	T	0.1 1,175.00	117.50 Billable
#1164751	Communication with DP re: registering for hearing to present insurance related stay stipulation			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
7/11/24	jborriello / Comm. Profes. Case Administration	T	0.2 975.00	195.00 Billable
#1167165	Email communications with Harve re retention application, monthly fee statement, and fee application.			
7/30/24	jborriello / Comm. Client Case Administration	T	0.2 975.00	195.00 Billable
#1170936	Email communications with Harve Light re post- confirmation trust logistics and payment instruction/documentation for Citibank.			
Matter Total:		1.10		798.50

Matter: Professionals Fees/Other

7/31/24	jborriello / Comm. Client Professionals Fees/Other	T	0.1 975.00	97.50 Billable
#1171459	Email communications with Harve Light re payment instructions and documentation.			
Matter Total:		0.10		97.50

Matter: Retention of Professionals

6/13/24	lebrahimi / Draft Documents Retention of Professionals	T	1.3 465.00	604.50 Billable
#1159565	Draft TSS Retention App			
6/13/24	lebrahimi / Draft Documents Retention of Professionals	T	0.3 465.00	139.50 Billable
#1159566	Draft TSS Retention Order			
6/13/24	lebrahimi / Draft Documents Retention of Professionals	T	0.4 465.00	186.00 Billable
#1159567	Draft Ortiz Decl to Retention Order			
6/13/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.1 465.00	46.50 Billable
#1159574	Revise DP draft NOA			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/13/24	lebrahimi / OC/TC strategy Retention of Professionals	T	0.1 465.00	46.50 Billable
#1159575	OC DP re NOA			
6/13/24	lebrahimi / Review Docs. Retention of Professionals	T	0.4 465.00	186.00 Billable
#1159577	Research and review precedent retention apps in Mercon in connection with draft TSS retention			
6/13/24	lebrahimi / Correspondence Retention of Professionals	T	0.2 465.00	93.00 Billable
#1159578	Comms KO re mercon retention app			
6/13/24	lebrahimi / OC/TC strategy Retention of Professionals	T	0.1 465.00	46.50 Billable
#1159599	OC JL re TSS retention app outstanding items			
6/13/24	jborriello / Review Docs. Retention of Professionals	T	0.4 975.00	390.00 Billable
#1159977	Review notice of appearance and draft Togut retention application.			
6/13/24	jborriello / OC/TC strategy Retention of Professionals	T	0.2 975.00	195.00 Billable
#1159978	Office conference with MM and JS re draft objection.			
6/13/24	jborriello / Exam/Analysis Retention of Professionals	T	1.2 975.00	1,170.00 Billable
#1159979	Continued review and analysis re Policy terms (1.0); email communications with JS re same (0.2).			
6/14/24	dperson / Prep Filing/Svc Retention of Professionals	T	0.8 485.00	388.00 Billable
#1163322	Prepared, filed and coordinate service re: Notice of Appearance for Togut as conflicts counsel.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/17/24	lebrahimi / Draft Documents Retention of Professionals	T	0.9 465.00	418.50 Billable
#1160098	Draft Light declaration in support of TSS retention app			
6/17/24	lebrahimi / Correspondence Retention of Professionals	T	0.2 465.00	93.00 Billable
#1160099	Comms KO JB re TSS retention app			
6/17/24	lebrahimi / OC/TC strategy Retention of Professionals	T	0.2 465.00	93.00 Billable
#1160100	OC DP re TSS retention app status			
6/17/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.2 465.00	93.00 Billable
#1160101	Revise TSS retention app in connection with updates on company declarant			
6/17/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.2 465.00	93.00 Billable
#1160102	Revise TSS retention app Proposed Order in connection with updates on company declarant			
6/17/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.2 465.00	93.00 Billable
#1160103	Revise Ortiz Declaration in support of TSS retention app in connection with updates on company declarant			
6/17/24	lebrahimi / Draft Documents Retention of Professionals	T	0.5 465.00	232.50 Billable
#1160104	Draft NOP in connection with TSS retention app			
6/17/24	lebrahimi / Review Docs. Retention of Professionals	T	0.2 465.00	93.00 Billable
#1160105	Review Light First Day dec. in connection with draft Light Decl in support of TSS retention app			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/17/24	lebrahimi / Comm. Client Retention of Professionals	T	0.1 465.00	46.50 Billable
#1160109	Comms JB KO and Client re draft TSS Retention App			
6/17/24	jborriello / Exam/Analysis Retention of Professionals	T	0.8 975.00	780.00 Billable
#1163446	Review and revise Togut Retention Application (0.5); email communications with AG, LE, and KO re same (0.2); email communications with client re same (0.1).			
6/17/24	jborriello / OC/TC strategy Retention of Professionals	T	0.4 975.00	390.00 Billable
#1163457	Telephone conference with JS edits to draft objection to stay relief motion (0.3); email communications with JMC re same (0.1).			
6/17/24	jborriello / Revise Docs. Retention of Professionals	T	0.3 975.00	292.50 Billable
#1163459	Review comments by JMC to draft objection to Motion for Stay Relief.			
6/18/24	lebrahimi / Correspondence Retention of Professionals	T	0.1 465.00	46.50 Billable
#1160383	Follow up comms JB re updates on comms with Baker in connection with TSS retention app			
6/18/24	lebrahimi / Correspondence Retention of Professionals	T	0.1 465.00	46.50 Billable
#1160384	Comms with DP re status of filing TSS retention app			
6/18/24	dperson / Inter Off Memo Retention of Professionals	T	0.1 485.00	48.50 Billable
#1163334	E-mail with LE re: Status of filing Retention App, parties in interest information.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/20/24	lebrahimi / Correspondence Retention of Professionals	T	0.2 465.00	93.00 Billable
#1161182	Comms JB KO re Baker comments to TSS retention app			
6/20/24	jborriello / Comm. Profes. Retention of Professionals	T	0.2 975.00	195.00 Billable
#1161474	Email communications with Baker & McKinsey and CRO re draft retention application (0.1); review comments from same (0.1).			
6/21/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.1 465.00	46.50 Billable
#1161183	Revise TSS Retention App re Baker comments			
6/21/24	lebrahimi / Comm. US Tee Retention of Professionals	T	0.2 465.00	93.00 Billable
#1161184	Comms UST re TSS Retention App			
6/21/24	jborriello / Comm. Profes. Retention of Professionals	T	0.1 975.00	97.50 Billable
#1161498	Email communications with UST re retention application.			
6/21/24	kortiz / Comm. Others Retention of Professionals	T	0.1 1,175.00	117.50 Billable
#1164732	Communication with UST re: retention application			
6/24/24	jborriello / Comm. Client Retention of Professionals	T	0.2 975.00	195.00 Billable
#1161529	Email communications with CRO re revisions to Togut Retention Application.			
6/24/24	jborriello / Revise Docs. Retention of Professionals	T	1.5 975.00	1,462.50 Billable
#1161530	Review and revise draft Togut Retention Applications, including notice of presentment (0.2), Togut Application (0.6), Light Declaration (0.4), and Proposed Order (0.1); email communications with KO, LE, and DP re same (0.2).			

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6/24/24	lebrahimi / Correspondence Retention of Professionals	T	0.6 465.00	279.00 Billable
#1161579	Comms JB re revisions to TSS retention app, order and declarations in support in connection with client comments			
6/24/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.3 465.00	139.50 Billable
#1161580	Revise TSS retention app re JB revisions			
6/24/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.2 465.00	93.00 Billable
#1161581	Revise TSS retention order re JB revisions			
6/24/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.3 465.00	139.50 Billable
#1161582	Revise Light Decl in Support of TSS retention app re JB comments			
6/24/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.1 465.00	46.50 Billable
#1161583	Revise Light Decl in Support of TSS retention app re client comments			
6/24/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.2 465.00	93.00 Billable
#1161584	Revise TSS retention app re client revisions			
6/24/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.1 465.00	46.50 Billable
#1161585	Revise TSS retention order re client revisions			
6/24/24	lebrahimi / Correspondence Retention of Professionals	T	0.2 465.00	93.00 Billable
#1161587	Comms JB KO re comments to TSS retention app docs			

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6/24/24	lebrahimi / Prep Filing/Svc Retention of Professionals	T	0.4 465.00	186.00 Billable
#1161588	Review and finalize docs for filing			
6/24/24	lebrahimi / Prep Filing/Svc Retention of Professionals	T	0.3 465.00	139.50 Billable
#1161590	Further Review and finalize docs for filing			
6/24/24	dperson / Revise Docs. Retention of Professionals	T	0.4 485.00	194.00 Billable
#1163330	E-mails with Team re: comments and revisions to proposed Togut Retention Application and proposed Order.			
6/24/24	kortiz / Review Docs. Retention of Professionals	T	0.4 1,175.00	470.00 Billable
#1164747	Final review of retention papers ahead of filing			
6/25/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.3 465.00	139.50 Billable
#1161591	Further revise TSS retention app in connection with comments re chapman conflicts			
6/25/24	lebrahimi / Revise Docs. Retention of Professionals	T	0.2 465.00	93.00 Billable
#1161592	Further revise TSS retention order in connection with comments re chapman conflicts			
6/25/24	lebrahimi / Prep Filing/Svc Retention of Professionals	T	0.3 465.00	139.50 Billable
#1161593	Review and finalize TSS retention app for filing			
6/25/24	lebrahimi / Correspondence Retention of Professionals	T	0.2 465.00	93.00 Billable
#1161594	Comms JB KO DP re status of filing TSS retention app docs			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
6/25/24	lebrahimi / Correspondence Retention of Professionals	T	0.1 465.00	46.50 Billable
#1161595	Comms JB KO re status of client sign off on TSS retention app			
6/25/24	jborriello / Comm. Profes. Retention of Professionals	T	0.2 975.00	195.00 Billable
#1161908	Email communications with CRO re approval of revised Togut retention application.			
6/25/24	jborriello / Review Docs. Retention of Professionals	T	0.3 975.00	292.50 Billable
#1161909	Final review and approval of filing version of Togut retention applications (0.2); email communications with DP re compilation and filing of same (0.1).			
6/25/24	dperson / Prep Filing/Svc Retention of Professionals	T	0.9 485.00	436.50 Billable
#1163321	Prepared, filed and coordinate service re: Notice of Presentment and Debtors' Application for Order Pursuant to Bankruptcy Code Sections 327(a) and 328 Authorizing the Employment and Retention of Togut, Segal & Segal LLP as Conflicts Counsel to the Debtors and Debtors in Possession Effective as of June 12, 2024.			
6/25/24	dperson / Inter Off Memo Retention of Professionals	T	0.5 485.00	242.50 Billable
#1163324	E-mail with JB re: final review of Retention Application and underlying exhibits. (.1) Prepared same for filing (.4).			
6/25/24	dperson / Inter Off Memo Retention of Professionals	T	0.2 485.00	97.00 Billable
#1163329	E-mails with KO, JB and LE re: Togut Retention Application and filing status.			
7/2/24	dperson / Comm. Profes. Retention of Professionals	T	0.2 485.00	97.00 Billable
#1170072	E-mail with Kroll re: AOS for Togut Retention.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
7/29/24	lebrahimi / Comm. Court Retention of Professionals	T	0.1 465.00	46.50 Billable
#1170099	Follow up comms with chambers re status of entry of retention app			
7/29/24	lebrahimi / Correspondence Retention of Professionals	T	0.2 465.00	93.00 Billable
#1170790	Comms DP re status of entry of TSS Retention			
7/29/24	dperson / Inter Off Memo Retention of Professionals	T	0.2 485.00	97.00 Billable
#1171154	E-mail and call with LE re: status of entry of TSS Retention Order.			
7/29/24	dperson / Review Docs. Retention of Professionals	T	0.1 485.00	48.50 Billable
#1171155	Review case docket re: TSS Retention Order.			
Matter Total:		20.10		12,727.50

Matter: TSS Fee Application/Fee

7/16/24	lebrahimi / OC/TC strategy TSS Fee Application/Fee Statements	T	0.2 465.00	93.00 Billable
#1167255	OC DP re submission of mercon coffee tss retention order			
7/16/24	lebrahimi / Comm. Court TSS Fee Application/Fee Statements	T	0.3 465.00	139.50 Billable
#1167256	Comms chambers re submission of TSS retention order			
7/17/24	lebrahimi / Draft Documents TSS Fee Application/Fee Statements	T	2.9 465.00	1,348.50 Billable
#1167463	Draft TSS first interim fee app			
7/17/24	lebrahimi / Review Docs. TSS Fee Application/Fee Statements	T	0.5 465.00	232.50 Billable
#1167464	Review TSS precedent fee apps in connection with draft first interim fee app			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
7/17/24	lebrahimi / Review Docs. TSS Fee Application/Fee Statements	T	0.8 465.00	372.00 Billable
#1167465	Review precedent fee apps filed in Mercon in connection with draft TSS fee app			
7/17/24	lebrahimi / Review Docs. TSS Fee Application/Fee Statements	T	0.6 465.00	279.00 Billable
#1167466	Review fee statements in connection with draft TSS Fee app			
7/17/24	lebrahimi / Review Docs. TSS Fee Application/Fee Statements	T	0.6 465.00	279.00 Billable
#1167467	Review TSS Stay relief objection in connection with draft TSS Fee App			
7/17/24	lebrahimi / OC/TC strategy TSS Fee Application/Fee Statements	T	0.2 465.00	93.00 Billable
#1167468	OC DP re questions in connection with drafting TSS Fee App			
7/17/24	lebrahimi / Review Docs. TSS Fee Application/Fee Statements	T	0.3 465.00	139.50 Billable
#1167470	Review TSS retention app in connection with draft TSS first interim fee app			
7/17/24	lebrahimi / Review Docs. TSS Fee Application/Fee Statements	T	0.3 465.00	139.50 Billable
#1167471	Review Interim Comp Order in connection with draft TSS first interim fee app			
7/18/24	lebrahimi / Review Docs. TSS Fee Application/Fee Statements	T	1.2 465.00	558.00 Billable
#1167985	Review draft Mercone Fee Application (.6); make further revisions in connection with same (.6)			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
7/18/24	lebrahimi / OC/TC strategy TSS Fee Application/Fee Statements	T	0.2 465.00	93.00 Billable
#1168319	OC AG re questions on fee period in connection with mercon fee app			
7/22/24	lebrahimi / Correspondence TSS Fee Application/Fee Statements	T	0.2 465.00	93.00 Billable
#1168351	Comms JB KO DP re mercon fee app			
7/22/24	lebrahimi / Draft Documents TSS Fee Application/Fee Statements	T	0.9 465.00	418.50 Billable
#1168554	Begin draft declaration in support of TSS Interim Fee App			
7/29/24	lebrahimi / Draft Documents TSS Fee Application/Fee Statements	T	1.1 465.00	511.50 Billable
#1170798	Prep summary chart exhibit to TSS Fee App			
7/29/24	lebrahimi / Draft Documents TSS Fee Application/Fee Statements	T	0.9 465.00	418.50 Billable
#1170801	Prep expense summary chart exhibit to TSS Fee App			
7/29/24	lebrahimi / Draft Documents TSS Fee Application/Fee Statements	T	0.9 465.00	418.50 Billable
#1170803	Prep fee summary chart exhibit to TSS Fee App			
7/29/24	lebrahimi / Draft Documents TSS Fee Application/Fee Statements	T	0.4 465.00	186.00 Billable
#1170804	Prep KO certification for TSS Fee App			
7/29/24	dperson / Prep Filing/Svc TSS Fee Application/Fee Statements	T	0.1 485.00	48.50 Billable
#1171156	E-mails with JB re: Fee Application, filing timelines.			
7/29/24	dperson / Review Docs. TSS Fee Application/Fee Statements	T	0.9 485.00	436.50 Billable
#1171173	Review draft Fee Application for compliance issues.			

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
7/29/24	dperson / Review Docs. TSS Fee Application/Fee Statements	T	0.7 485.00	339.50 Billable
#1171174	Begin drafting exhibits/supplement for first interim application.			

Matter Total: 14.20 6,637.00

Total Time Bill: 203,266.50

Total Time Non Bill:

Total Costs Bill:

Total Costs Non Bill:

Total Non Billable:

Total Billable: 203,266.50

Grand Total: 203,266.50

EXHIBIT "2"

TOGUT, SEGAL & SEGAL LLP

**Expense Summary for the Period
June 12, 2024 through and including July 31, 2024**

<u>Expense</u>	<u>Amount</u>
Meals	\$20.00
Online Research	\$998.96
Photocopies	\$18.80
<u>Total:</u>	<u>\$1,037.76</u>

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Date Slip Number		T/E	Hours Rate	Slip Amount Billing Status
Matter: General				
6/18/24	jsamper / Meals General	E	0.0 20.00	20.00 Billable
#1162907	Dinner on 6/18/2024 after 8pm -- worked late preparing Objection to Motion to Lift Automatic Stay (\$30.03 reduced to \$20).			
6/30/24	atogut / Photocopies General	E	0.0 18.80	18.80 Billable
#1163256	Photocopies for June 2024.			
6/30/24	atogut / Online Research General	E	0.0 13.40	13.40 Billable
#1163315	Pacer charges for June 2024.			
6/30/24	atogut / Online Research General	E	0.0 985.56	985.56 Billable
#1164511	Westlaw research for May 2024.			

Matter Total: 0.00 1,037.76

Total Time Bill:

Total Time Non Bill:

Total Costs Bill: 1,037.76

Total Costs Non Bill:

Total Non Billable:

Total Billable: 1,037.76

Grand Total: 1,037.76